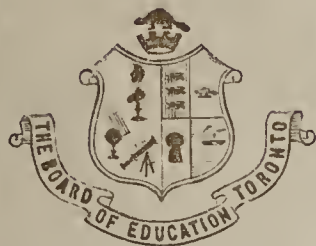


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Toronto. Education, Board of

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Publications

The
BOARD OF EDUCATION
of the
CITY OF TORONTO

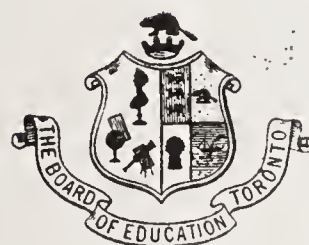


ANNUAL FINANCIAL STATEMENT
1924

Government
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The
BOARD OF EDUCATION
of the
CITY OF TORONTO



ANNUAL FINANCIAL STATEMENT
1924


Rec'd from
Board of Education



Jarvis Collegiate Institute



Riverdale Collegiate Institute



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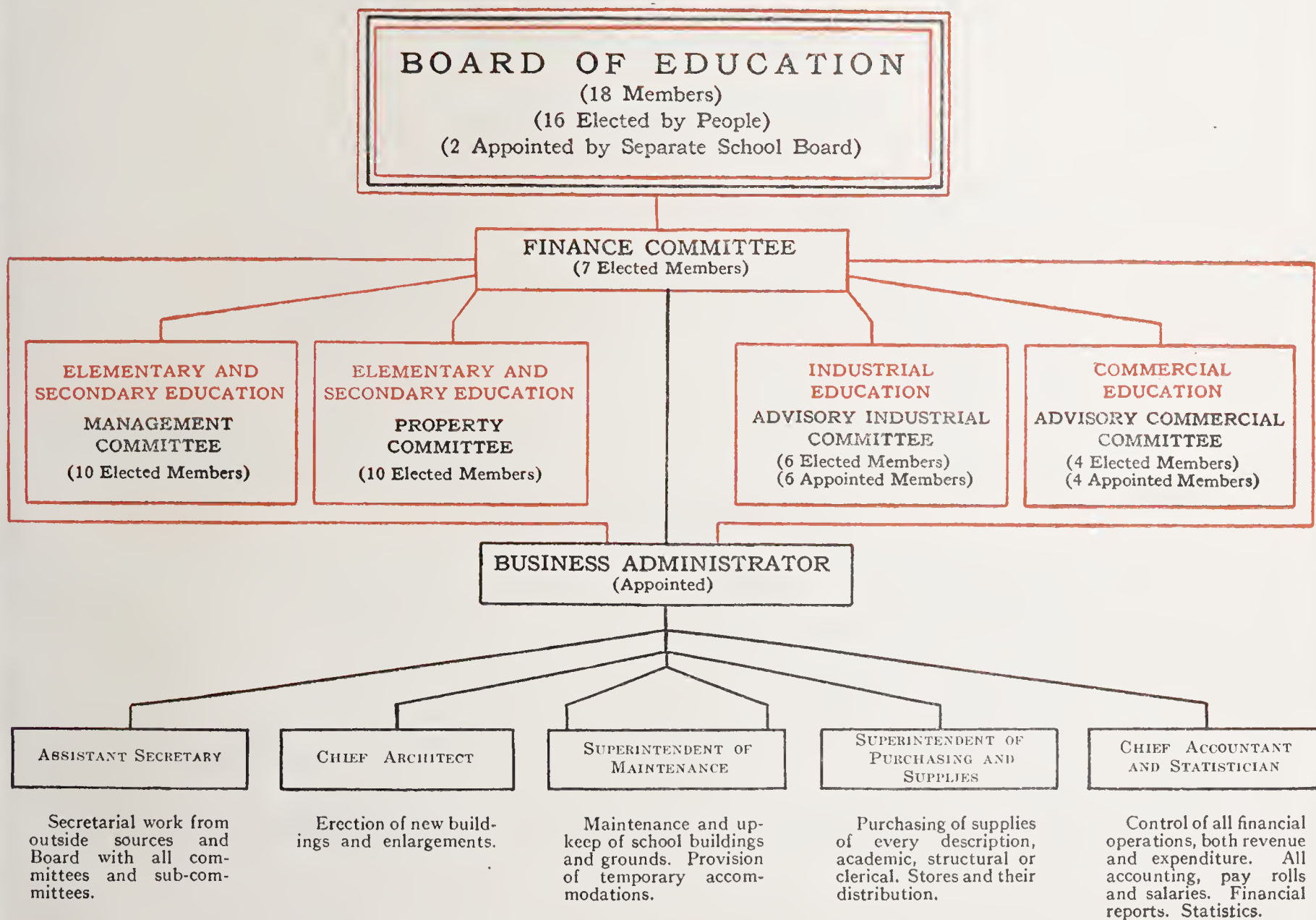
Gledhill Public School



Earl Haig Public School

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CHART OF ORGANIZATION BUSINESS ADMINISTRATION OF TORONTO'S SCHOOL SYSTEM



Treasury Department,
December 31, 1924.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

MEMBERS OF THE BOARD 1924

REV. F. E. POWELL, M.A., Chairman

E. CHAS. BEER, M.D.
M. A. BRILLINGER, Phm.B.
CAROLINE S. BROWN, M.D.
A. O. L. BURNESE
PERCY M. DOUGLAS
F. B. EDMUNDS, LL.B.
SAMUEL FACTOR
J. E. FORFAR, M.D.

MRS. W. E. GROVES
WM. HOUSTON, M.A.
HUGH L. KERR, B.A.
WM. C. McBRIEN
JOHN McCLELLAND
W. O. McTAGGART, B.A.
REV. F. E. POWELL, M.A.
JOHN WANLESS

ADMINISTRATION EXECUTIVES

Business Administrator and Secretary-Treasurer.....	W. W. PEARSE, B.Sc., C.E.
Assistant Secretary.....	J. W. BURNS
Superintendent of Purchasing and Supplies.....	W. KERR
Superintendent of Maintenance.....	C. J. DOUGHTY
Senior Principal of High Schools.....	G. A. SMITH, B.A.
Chief Inspector.....	R. H. COWLEY, M.A.
Solicitor.....	E. PERCIVAL BROWN, K.C.
Architect.....	C. E. C. DYSON
Chief Accountant and Statistician.....	N. H. BILBROUGH

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CHAIRMEN OF COMMITTEES

Finance.....	W. O. McTAGGART, B.A.
Management.....	MRS. W. E. GROVES
Property.....	PERCY M. DOUGLAS
Advisory Industrial.....	HUGH L. KERR, B.A.
Advisory Commercial.....	DR. CAROLINE S. BROWN

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ANNUAL REPORT of the BOARD OF EDUCATION of the CITY OF TORONTO

Year Ending 31st December, 1924

TO THE CITIZENS OF TORONTO:

On behalf of the Board of Education, I have the honour to submit, herewith, the Annual Financial Report for the year ending 31st December, 1924, which includes Balance Sheet, Revenue Account, and other data with reference to our local Educational affairs.

It will be noted that there are very nominal increases of pupils in attendance at the Public Schools, but considerable increase has been experienced in the number of pupils in our Secondary Schools during the year. This is, undoubtedly, due to the operation of the Adolescent School Attendance Act.

The figures have been prepared as regards what it is costing to educate our pupils in each Branch of study, and I would commend the perusal of these statistics to the careful consideration of our Citizens.

The question as to whether our curriculum, particularly in the Public School Branch, is overloaded with subjects that might be dispensed with, in the interests of the children, is one to which we ought to give most serious thought. I am happy to note that the Minister of Education for the Province has taken this vital matter up very seriously, and I am looking forward to seeing very beneficial results from his endeavours to simplify the curriculum, and, at the same time, give the children more time to devote to the more important essentials in their educational life.

Every Citizen should be not only interested, but anxious, to see that the children of our City are given the very best equipment in their school life, either spiritually, intellectually, morally or physically, that will fit them to meet the battle of life to which they are all tending.

It is the bounden duty of our Board to carry out the wishes of the Citizens to the very best of our ability, and I am sure the Board as a whole throughout the year 1924 has endeavoured to fulfil their obligations in this respect.

As regards the financial outlook, it is pleasing to note that the Board concluded the year's labours with a surplus to their credit, as it was our consistent policy to carry on throughout the year as economically as ever possible the projects we had in hand.

As the City expands it demands more and more time on the part of the Trustees to administer its Educational System, but I feel that the labours so freely given by the Trustees throughout the year, in the carrying out of the Board's policy, will be generally appreciated by the Citizens. If we have been able to do a little towards the betterment of our boys and girls as a result of our efforts in 1924. I feel sure your elected representatives will consider themselves amply repaid.

In conclusion, let me bespeak a greater interest on the part of the Citizens generally in the School affairs of our City, and a careful study of the data included in the Report appended herewith, which gives a very careful survey of the labours of the year, and which will enable those interested to form a better idea of the problem with which we have had to grapple.

I would like to take this opportunity, after the closest observation of one year as Chairman, and four years on the Board, to congratulate the Citizens on having such an efficient Administration Staff. At all times they are working in the Public interest, and receive little Public commendation.

I would also like to see encouraged a finer spirit of co-operation and sympathy between the parents and the teaching Staff. The Teachers are, on the whole, a hard-working body of people with very great responsibilities, and if they had this closer sympathy a nobler development for our sons and daughters would undoubtedly result.

Very respectfully submitted,

(Signed) F. E. POWELL,

Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Treasury Department,
Board of Education,
Toronto, February 1, 1925

TO THE CHAIRMAN AND MEMBERS OF THE TORONTO BOARD OF EDUCATION

Gentlemen:—

I have the honour to submit, herewith, the Annual Financial Report of the Board of Education for the year ending December 31st, 1924, for your approval.

For the information of your Board, I beg to advise that the Balance Sheet and Revenue Account submitted, herewith, has been duly audited and approved by the City Auditor, and all the vouchers and records on which same are based have been consistently submitted to him for his verification.

The reduction in the tax rate for educational purposes in 1924 necessitated particularly close supervision of our financial affairs' but it is a pleasure to note that we were able even in spite of this reduction to close the year with a surplus.

The various Departments of the Administration have all co-operated very cordially to this end during the year and I feel satisfied that investigation would prove the efficient operation of each section in its own particular sphere.

The instituting of the system of reporting to the Finance Committee on the financial aspect of each recommendation approved by the various other Committees, as to whether funds were available or not, has undoubtedly helped us very materially in bringing the labours of the year to a successful issue as regards our finances.

The financial control carried on also through the appropriation accounts has been quite indispensable and has worked very successfully throughout the year as the results will testify.

I would suggest to the very careful consideration of the Board the data contained in the Report I have pleasure in placing before you, and having it in your hands to early after the close of the year, will, without question, be of great assistance in carrying out your labours in 1925 more efficiently.

Respectfully submitted,

(Signed) W. W. PEARSE,

Business Administrator and Secretary-Treasurer.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET AS AT

"Capital Expenditure"

ASSETS

Real Estate, Buildings and General Equipment (at Cost).....	\$23,847,796.93	
Deduct—Liabilities Outstanding on Contracts awarded.....	514,077.60	
		\$23,333,719.33
Balances due from City Treasurer on Debenture By-Laws.....		383,561.03
Cash in hand at Offices.....		776.92
Cash in Banks:		
Bank of Toronto.....	\$14,124.49	
Royal Bank of Canada.....	21,652.18	
		\$35,776.67
Accounts Receivable.....		438,951.78

\$24,192,785.73

(Signed) F. E. POWELL,
Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

31st DECEMBER, 1924

diture Account"

LIABILITIES

Capital Account:—

Corporation of the City of Toronto Sinking Fund Debentures.....	\$12,847,116.58	
Deduct—Redemption and cancellation of Sinking Fund Debentures.....	643,092.48	
	<u>\$12,204,024.10</u>	
Deduct—Funds in hands of City Treasurer for Redemption.....	3,617,910.84	
	<u>Net Sinking Fund Debenture Debt.....</u>	\$8,586,113.26
Serial Debentures.....	12,128,992.12	
Deduct—Amount Redeemed to date under terms of By-Laws.....	1,031,328.19	
	<u>Net Serial Debenture Debt.....</u>	\$11,097,663.93
Net Bonded Debt.....		\$19,683,777.19

Current Liabilities:—

Mortgages Payable.....	\$19,279.02	
Total General Liabilities.....		\$19,279.02

Reserves:—

Sinking Fund Balance as at 31st December, 1923.....	\$3,344,689.05	
Additions to Sinking Fund during year 1924.....	273,221.79	
	<u>\$3,617,910.84</u>	
Deduct—Debenture Discount (estimated).....	1,280,575.82	
Net Reserves.....		\$2,337,335.02

Surpluses on Capital Account:—

By Redemption of Sinking Fund Debentures.....	\$ 643,092.48	
By Redemption of Serial Debentures.....	1,031,328.19	
By Capital Grant from Ontario Government re Riverdale Branch Technical School.....	398,526.78	
By Profit on Sale of Board's Properties, etc.....	79,447.05	
	<u>Total Surpluses on Capital Account.....</u>	2,152,394.50

\$24,192,785.73

(Signed) W. W. PEARSE,
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,
Chief Accountant.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET AS AT

"Current Expense"

ASSETS

Furniture and General School Equipment (at Cost).....	\$1,042,045.38	
Grading, Fencing, Concreting, etc., (at Cost).....	111,052.52	
		\$1,153,097.90
Cash in hand at Offices.....	14,241.84	
Cash in Bank of Toronto.....	494,277.71	
		\$508,519.55
Accounts Receivable.....		86,516.77
Prepaid Expenses.....		36,948.91
Materials and Supplies on hand.....		149,577.76
Sundry Endowment Investments.....		211.00
Funds held in Trust re Mrs. Anna McKay.....		3,600.00

\$1,938,471.89

(Signed) F. E. POWELL,
Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

31st DECEMBER, 1924

diture Account"

LIABILITIES

Current Liabilities:—

Accounts Payable.....	\$145,217.39	
Accounts Payable re Mrs. Anna McKay.....	3,600.00	
Total Current Liabilities		\$148,817.39

Reserves:—

High Park Forest School Building to provide permanent accommodations.....	\$15,474.90	
Cadet Fund Account.....	20,280.20	
Late M. Rawlinson Endowment (including interest).....	211.00	
For Redemption of Students' Night School Deposits.....	13,400.00	
Total Reserves.....		\$49,366.10

Surpluses:—

Surplus brought forward as at 31st December, 1923.....	\$1,045,611.10	
Add—Excess of Receipts over Expenditures for the year 1924 as per revenue account.....	148,386.04	
	\$1,193,997.14	
Deduct—Items Chargeable to Previous Year, met out of Surplus Account.....	8,310.44	
	\$1,185,686.70	
Add—Cost of Academic Supplies taken over by School Section No. 25 at time of purchase of Humewood School.....	1,920.38	
	\$1,187,607.08	
Surplus as at 31st December, 1917.....	552,681.32	
Total Surpluses.....		\$1,740,288.40

\$1,938,471.89

(Signed) W. W. PEARSE,
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,
Chief Accountant.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

REVENUE ACCOUNT FOR YEAR

DR.

General Operating Expenditures:—

Public Schools.....	\$4,737,861.74	
Collegiate Institutes and High Schools.....	866,721.92	
Technical Schools.....	479,126.72	
High School of Commerce.....	201,338.22	
General Administration.....	363,880.76	
Total Operating Charges.....		\$6,648,929.36

Annual Charges:—

Sinking Fund.....	\$ 198,862.02	
Serial Debentures Redeemed.....	218,320.23	
Interest on Debentures.....	1,113,756.06	
Tax Collection Charges 9.75 mills of 30 mill tax rate.....	141,956.32	
Total Annual Charges.....		\$1,672,894.63
Balance, being excess of Receipts over Expenditures.....		148,386.04

\$8,470,210.03

(Signed) F. E. POWELL,
Chairman of the Board.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

ENDING 31st DECEMBER, 1924

CR.

Proceeds of School Taxes:—

For Current Expenditure.....	\$6,379,772.00	
To meet Annual Charges.....	1,672,894.63	
	<hr/>	
Total provided by City through Taxation.....		\$8,052,666.63

Provincial Grants:—

Public Schools.....	\$136,054.35	
Collegiate Institutes and High Schools.....	22,392.50	
Technical Schools.....	87,682.12	
High School of Commerce.....	44,687.53	
	<hr/>	
Total Grants of Provincial Government.....		\$290,816.50

Students' Fees, Non-resident, etc., Day Classes:—

Public Schools.....	\$38,168.19	
College Institutes and High Schools.....	24,774.81	
Technical Schools.....	14,928.67	
High School of Commerce.....	6,345.62	
	<hr/>	
Total Students' Fees, Day Classes.....		\$84,217.29

Students' Fees Unredeemed in Connection with Evening Classes:—

Public Schools.....	\$1,084.00	
Collegiate Institutes and High Schools.....	2,758.00	
Technical Schools.....	20,488.00	
High School of Commerce.....	4,392.00	
	<hr/>	
Total Students' Fees unredeemed.....		\$28,722.00
Sundry Income from various sources.....		13,787.61
		<hr/>
		<u>\$8,470,210.03</u>

(Signed) W. W. PEARSE,
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,
Chief Accountant.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

RECLASSIFICATION OF REVENUE ACCOUNT

General Operating Expenditures:—

Public Schools.....		\$4,737,861.74	
Collegiate Institutes and High Schools.....		866,721.92	
Technical Schools.....		479,126.72	
High Schools of Commerce.....		201,338.22	
General Administration:—			
Public Schools' Proportion.....	\$232,032.73		
Collegiate Institutes and High Schools' Proportion.....	43,898.08		
Technical Schools' Proportion.....	28,220.19		
High Schools of Commerce Proportion.....	9,406.73	313,557.73	
Total Operating Expenditure re Unit Cost.....		\$6,598,606.33	
Expenditures not applicable to Unit Cost:—			
Superannuation Allowances.....	\$36,767.62		
Special Meetings.....	13,555.41	50,323.03	

Total Operating Expenditures..... \$6,648,929.36

Annual Charges:—

Sinking Fund:—

Public Schools.....	\$133,225.25		
Collegiate Institutes and High Schools.....	22,416.08		
Technical Schools.....	34,209.64		
High School of Commerce.....	6,131.03		
Total Sinking Fund Charges on Buildings re Unit Cost.....	\$195,982.00		
Total Sinking Fund Charges on Sites.....	2,880.02		

\$198,862.02

Serial Debentures Redeemed:—

Public Schools.....	\$98,764.47		
Collegiate Institutes and High Schools.....	22,354.14		
Technical Schools.....	31,283.86		
High School of Commerce.....	3,481.33		
Total Serial Debentures Redeemed on Buildings re Unit Cost.....	\$155,883.80		
Total Serial Debentures Redeemed on Sites.....	61,719.13		
Eastern High School of Commerce.....	717.30		

\$218,320.23

Interest on Debentures:—

Public Schools.....	\$779,243.31		
Collegiate Institutes and High Schools.....	174,185.47		
Technical Schools.....	112,897.53		
High School of Commerce.....	35,516.85		
Total Interest on Debentures for Sites and Buildings re Unit Cost.....	\$1,101,843.16		
Eastern High School of Commerce.....	11,912.90		

\$1,113,756.06

Tax Collection Charges:—

Public Schools.....	\$107,741.20		
Collegiate Institutes and High Schools.....	19,364.30		
Technical Schools.....	10,919.72		
High School of Commerce.....	3,931.10		

\$141,956.32
148,386.04

Balance being excess of Receipts over Expenditures.....

Total as per Revenue Account.....

\$8,470,210.03

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

RECLASSIFICATION OF REVENUE ACCOUNT

SUMMARY

Expenditures Applicable to Unit Costs:—

Public Schools:—

General Operating Expenditures.....	\$4,737,861.74	
Proportion of General Administration Expenditures.....	232,032.73	
Sinking Fund Charges.....	133,225.25	
Serial Debentures Redeemed.....	98,764.47	
Debenture Interest.....	779,243.31	
Tax Collection Charges.....	107,741.20	\$6,088,868.70

Collegiate Institutes and High Schools:—

General Operating Expenditures.....	\$866,721.92	
Proportion of General Administration Expenditures.....	43,898.08	
Sinking Fund Charges.....	22,416.08	
Serial Debentures Redeemed.....	22,354.14	
Debenture Interest.....	174,185.47	
Tax Collection Charges.....	19,364.30	\$1,148,939.99

Technical Schools:—

General Operating Expenditures.....	\$479,126.72	
Proportion of General Administration Expenditures.....	28,220.19	
Sinking Fund Charges.....	34,209.64	
Serial Debentures Redeemed.....	31,283.86	
Debenture Interest.....	112,897.53	
Tax Collection Charges.....	10,919.72	\$696,657.66

High School of Commerce:—

General Operating Expenditures.....	\$201,338.22	
Proportion of General Administration Expenditures.....	9,406.73	
Sinking Fund Charges.....	6,131.03	
Serial Debentures Redeemed.....	3,481.33	
Debenture Interest.....	35,516.85	
Tax Collection Charges.....	3,931.10	\$259,805.26

Expenditures not Applicable to Unit Costs:—

Superannuation Allowances.....	\$36,767.62	
Special Meetings.....	13,555.41	
Sinking Fund Charges on Sites.....	2,880.02	
Serial Debentures Redeemed on Sites.....	61,719.13	
Eastern High School of Commerce.....	12,630.20	
		\$127,552.38
Balance being Excess of Receipts over Expenditures.....		\$148,386.04
Total.....		\$8,470,210.03

BALANCE ACCOUNT

As at 31st December, 1924

Surplus as at 31st December, 1923.....	\$1,045,611.10
Deduct—Items chargeable to previous year, met out of Surplus Account.....	8,310.44
	<u>\$1,037,300.66</u>
Add—Surplus for the year 1924 as per Revenue Account.....	148,386.04
Surplus as at 31st December, 1924, as per Balance Sheet.....	<u>\$1,185,686.70</u>

N.B.—The Surplus for the year 1924 is accumulated in the various Departments as follows:—

	Receipts	Expenditure	Surplus	Deficit
Public Schools.....	\$4,775,678.05	\$4,737,861.74	\$37,816.31	\$.....
Collegiate Institutes and High Schools.....	903,553.98	866,721.92	36,832.06	.....
Technical Schools.....	530,201.07	479,126.72	51,074.35	.....
High School of Commerce.....	219,147.30	201,338.22	17,809.08	.....
General Administration.....	368,735.00	363,880.76	4,854.24	.....
	<u>\$6,797,315.40</u>	<u>\$6,648,929.36</u>	<u>\$148,386.04</u>	<u>.....</u>
Total Surpluses.....			\$148,386.04	
Total Deficits.....				.....
Net Surplus as per Revenue Account.....			<u>\$148,386.04</u>	

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SUNDRY DATA RE BALANCE SHEET

In connection with the items which are included in the Assets and Liabilities on the Balance Sheet herewith, and for which only the total amount is given, the following details will more fully substantiate these items as included in the Balance Sheet.

ASSETS

Accounts Receivable:—

Current Account:

Non-resident Fees.....	\$21,031. 80	
Group Insurance.....	20,990. 10	
Rents.....	1,392. 00	
Provincial Government.....	31,222. 50	
Sundries.....	2,240. 72	
York Township re Sale of Humewood School.....	9,639. 65	
		\$86,516. 77

Capital Account:

Provincial Government re Riverdale Technical School.....	\$298,526. 78	
Sundries.....	300. 00	
York Township re Sale of Humewood School.....	140,125. 00	
		\$438,951. 78

Prepaid Expenses:—

Insurance.....	\$35,643. 91	
Electricity (Inspection Fee).....	1,305. 00	
		\$36,948. 91

Materials and Supplies:—

Soft Coal.....	\$35,255. 70	
Hard Coal.....	3,851. 92	
Slack.....	4,987. 50	
Wood and Charcoal.....	2,545. 87	
Oil.....	3,920. 58	
Stock at Supply Room.....	67,162. 34	
Supplies at Schools.....	16,456. 02	
Workshop Materials.....	15,397. 83	
		\$149,577. 76

Total Assets as set out above.....	\$711,995. 22
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THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SUNDRY DATA RE BALANCE SHEET—Continued

LIABILITIES

Accounts Payable:—

Vouchers Audited and Ready for Payment.....	\$63,610.62	
Invoices not Vouchered.....	17,371.75	
Unclaimed Salaries.....	5,933.83	
General Accounts.....	58,215.90	
Re Mrs. A. McKay.....	3,600.00	
Accrued Accounts.....	85.29	
	<hr/>	\$148,817.39

Reserves:—

Re High Park Forest School.....	\$15,474.90	
For Redemptions of Night School Deposits.....	13,400.00	
Cadet Fund Account.....	20,280.20	
M. Rawlinson Endowment Fund.....	211.00	
	<hr/>	\$49,366.10
Mortgages Payable.....	\$ 19,279.02	
Contracts Awarded.....	514,077.60	
	<hr/>	\$533,356.62
Total Liabilities and Reserves as detailed above.....		<hr/> \$731,540.11

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Treasury Department,
Administration Building,
February 1, 1925

TO THE CHAIRMAN AND MEMBERS OF THE BOARD OF EDUCATION, TORONTO

Gentlemen:

The charts and schedules contained in the following pages have been compiled by the Chief Accountant and Statistician, and and show at a glance where the moneys provided by the Toronto taxpayers have been spent per pupil, and what proportion each separate function bears to the whole cost.

These proportions are shown both in cash and on a percentage basis, and give in compact form the fluctuations in the costs of educating pupils in Toronto from 1918 to 1924, inclusive.

I would like to draw your particular attention to these Unit Costs, and for the sake of simplicity will give exactly what the various sections represent.

1. "Gross Cost for Maintenance Only"—means the total cost per pupil, including all charges, such as salaries, supplies, light, heat, administration, etc., but not the charges for the providing of School Sites and Buildings.
2. "Net Cost for Maintenance Only"—means the figures of gross cost for maintenance only, quoted in Section No. 1, after deducting revenue from government grants and other sources.
3. "Unit Cost for Capital Charges" covers Sinking Fund Charges, Serial Debentures Redemption Charge and Interest on Debentures. These figures are used to cover depreciation on the school buildings and would, of course, provide a fund for replacement when a school building is worn out.
4. "Gross Cost Covering All Charges"—means the summation of the gross cost for maintenance only, and the Unit Cost for Capital Charges without deducting the revenue from government grants, etc.
5. "Net Cost Covering All Charges"—is a summation of the net cost for maintenance only and the Unit Cost for Capital Charges. This Net Cost Covering All Charges is what the taxpayer of Toronto is to meet annually for educational purposes in the local taxation.

It is particularly recommended that the various expenditures be carefully compared in order that an accurate survey of the work for the seven-year period may be obtained, and no doubt this comparison will prove of material assistance in showing exactly what is being done in educational affairs here in Toronto.

Respectfully submitted,

(Signed) W. W. PEARSE,
Business Administrator and Secretary-Treasurer.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Treasury Department,
Administration Building,
February 1, 1925

W. W. Pearse, Esq.,
Business Administrator and Secretary-Treasurer,
Board of Education,
Toronto.

Dear Sir:—

I have much pleasure in submitting to you Balance Sheet, Revenue Account, etc., covering various labours of the Board financially during the year 1924.

You will note, I have added to the Report sundry additional charts and figures, which have not been taken care of on previous occasions.

The Costs Per Pupil data has also been compiled with comparisons with previous years, and I believe still more intelligent distributions have been effected in this report, particularly as regards the Special Activities, than heretofore.

I trust the information I have endeavoured to tabulate as intelligently as possible will be of material assistance to all concerned.

Yours very truly,

(Signed) N. H. BILBROUGH,
Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CHART *re* UNIT COST OF EDUCATION

BASED ON NET COST TO TORONTO'S TAXPAYERS OF EACH DAY PUPIL

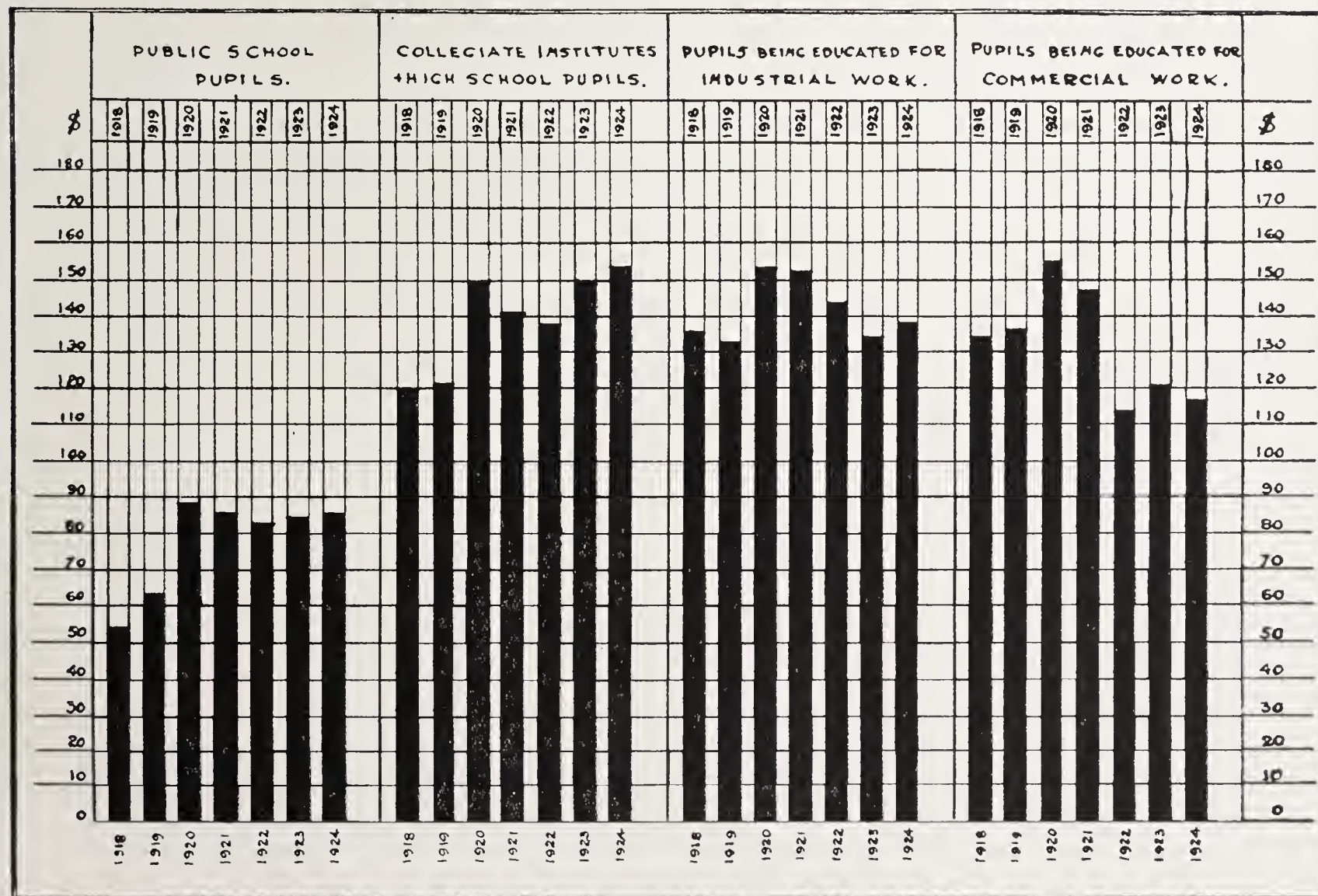
In a Financial Report embracing the operations of an Institution of the dimensions of the Toronto Board of Education, it of necessity demands such a number of figures that the outstanding features of the Report are lost sight of, to a casual reader.

That the Citizens may see at a glance just what it is costing them to educate a child, in any of the four branches of Education, and covering a period of seven years, the following Chart has been prepared.

The Ratios of Cost in the different Sections are correctly shown, and comparisons may be easily made by this method of illustration.

The detailed figures, on which the Chart is founded, are set out on Page 34 of this Report.

The figures are relating to the Actual Attendance of Day Pupils only.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

EDUCATIONAL DEVELOPMENT IN TORONTO FROM A FINANCIAL STANDPOINT

TABLE OF COMPARATIVE EXPENDITURES

Year	Public Schools	Increase	High Schools	Increase	Technical Education	Increase	Commercial Education	Increase	Total	Increase
1917.....	\$3,233,100.89	100.0%	\$444,102.26	100.0%	\$359,578.59	100.0%	\$105,541.99	100.0%	\$4,142,323.73	100.0%
1918.....	3,223,488.44	99.7%	443,419.67	99.8%	366,179.61	101.8%	109,981.73	104.2%	4,143,069.45	100.0%
1919.....	3,729,250.64	115.3%	521,115.11	117.3%	401,584.50	111.7%	126,311.32	119.7%	4,778,261.57	115.3%
1920.....	5,320,321.22	164.5%	658,953.29	148.4%	484,140.04	134.7%	161,744.19	153.3%	6,625,158.74	159.9%
1921.....	5,635,568.38	174.3%	750,615.52	169.0%	528,695.99	147.0%	184,688.25	175.1%	7,099,569.14	171.4%
1922.....	5,653,455.11	174.8%	849,660.55	191.3%	538,178.01	149.6%	204,718.27	194.0%	7,246,011.94	174.9%
1923.....	5,943,122.36	183.8%	1,014,987.57	228.5%	629,366.36	175.1%	246,089.79	233.3%	7,833,566.08	189.1%
1924.....	6,177,869.00	191.1%	1,160,841.99	261.5%	708,908.63	197.2%	274,204.37	259.9%	8,321,823.99	200.9%

The chart on this page shows how the various Branches of Education have increased since 1917, comparing them all on a percentage basis.

The actual figures on which this Chart is based are set out above.

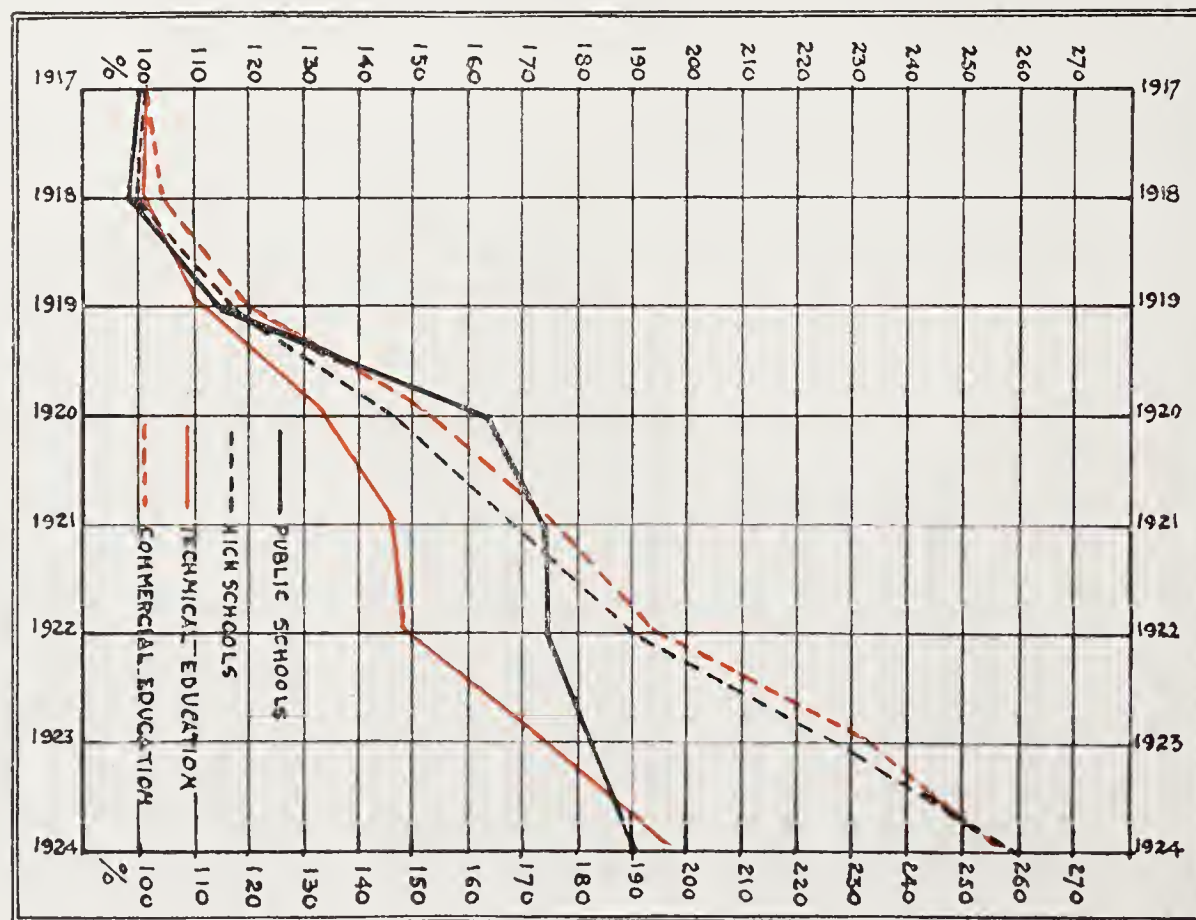
The Expenditures in the year 1917 were taken to represent the zero mark, and the relative increases will be noted by the Chart.

This would denote that generally speaking High School and Commercial Education advanced in somewhat similar ratio, but the development of Industrial Education has not continued as rapidly as the other Branches.

Canada's development, and Toronto's in particular, in the immediate future, must necessarily be on Industrial lines.

Do the people of Toronto realize the opportunities for Special Industrial Training offered by our Technical or Vocational Schools?

The experience of the last few years, as indicated by the accompanying Chart, shows that they do not fully appreciate this.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

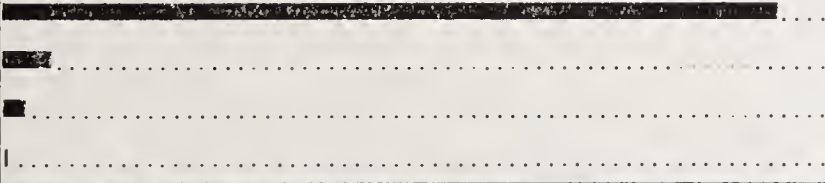
TORONTO'S COST OF EDUCATION

WHERE THE MONEY COMES FROM!

To enable our Citizens to readily understand just where the funds are derived in order to carry on our Educational System, and in what ratio these are provided by the Toronto Taxpayers, Grants from the Provincial Government, the Students themselves and minor sundry receipts, the diagram following has been prepared.

The total Revenue received from all sources in 1924 was \$8,470,210.03.

See the Revenue Account herewith for details:—

Revenue Received	Ratio of Revenue Received to Total Revenue	Percentage of Each Section	From Whom Received
\$8,052,666.63		95.07%	Toronto's Taxpayers.
290,816.50		3.43%	Grants from Provincial Government.
112,939.29		1.34%	Students themselves, in Fees.
13,787.61		.16%	Sundry Minor Receipts.
\$8,470,210.03		100.00%	Total Revenue from all Sources.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CAPITAL EXPENDITURES COMPARED WITH THE POPULATION OF THE CITY OF TORONTO FOR THE PERIOD 1900 TO 1924 INCLUSIVE

The three Charts in the following pages have been prepared in order that the development of the City, and the Expenditures for Accommodations might be more readily compared.

The Charts have been made up based on the figures included in the following Schedules. The Capital Outlay includes, of course, Expenditures for Sites and Buildings combined.

Year	Capital Expenditure		Capital Expenditure		Capital Expenditure		Population	Registered Attendance	Year
	Public Schools Only	Expenditure Per Capita	Secondary Education	Expenditure Per Capita	All Types of Education	Expenditure Per Capita	1900-1924	Public Schools Dec. 31st	
1900	\$118,101.42	\$.59	.....	.....	\$118,101.42	\$.59	199,043	26,770	1900
1901	51,660.49	.25	.....	.....	51,660.49	.25	205,857	26,794	1901
1902	29,743.35	.14	.....	.....	29,743.35	.14	211,735	26,363	1902
1903	38,800.30	.18	.....	.....	38,800.30	.18	219,002	26,368	1903
1904	49,885.52	.23	.....	.....	49,885.52	.23	226,045	26,707	1904
1905	138,672.87	.58	8.00	.....	138,680.87	.58	238,642	27,143	1905
1906	131,175.06	.52	28,506.00	\$.11	159,681.06	.63	253,720	28,338	1906
1907	269,703.96	.99	136,987.20	.50	406,691.16	1.49	272,600	29,887	1907
1908	267,986.44	.93	18,872.18	.07	286,858.62	1.00	287,201	30,761	1908
1909	218,184.69	.67	155,532.14	.48	373,716.83	1.15	325,302	35,641	1909
1910	528,188.97	1.54	116,901.23	.34	645,090.20	1.88	341,991	39,991	1910
1911	585,175.00	1.56	307,127.26	.82	892,302.26	2.38	374,667	43,451	1911
1912	767,663.37	1.83	127,179.26	.30	894,842.63	2.13	417,250	46,593	1912
1913	1,046,176.72	2.35	600,258.76	1.35	1,646,435.48	3.70	445,575	51,925	1913
1914	1,446,786.41	3.08	1,125,959.75	2.39	2,572,746.16	5.47	470,151	55,618	1914
1915	1,343,443.34	2.90	906,638.31	1.95	2,250,081.65	4.85	463,705	56,838	1915
1916	671,102.98	1.46	127,820.56	.28	798,923.54	1.74	460,526	61,473	1916
1917	350,370.37	.74	52,105.23	.11	402,475.60	.85	473,829	64,270	1917
1918	151,410.06	.31	135,193.85	.28	286,603.91	.59	489,681	63,338	1918
1919	316,277.92	.63	9,469.60	.02	325,747.52	.65	499,295	67,878	1919
1920	1,247,886.30	2.43	150,106.51	.29	1,397,992.81	2.72	512,822	71,833	1920
1921	1,886,006.41	3.61	299,296.55	.57	2,185,302.96	4.18	522,942	74,823	1921
1922	1,377,070.30	2.60	983,529.98	1.85	2,360,600.28	4.45	529,083	77,301	1922
1923	971,665.34	1.80	1,372,545.46	2.55	2,344,210.80	4.35	538,771	77,581	1923
1924	620,107.79	1.14	752,008.90	1.39	1,372,116.69	2.53	542,187	77,732	1924
	\$14,623,245.38		\$7,406,046.73		\$22,029,292.11				

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

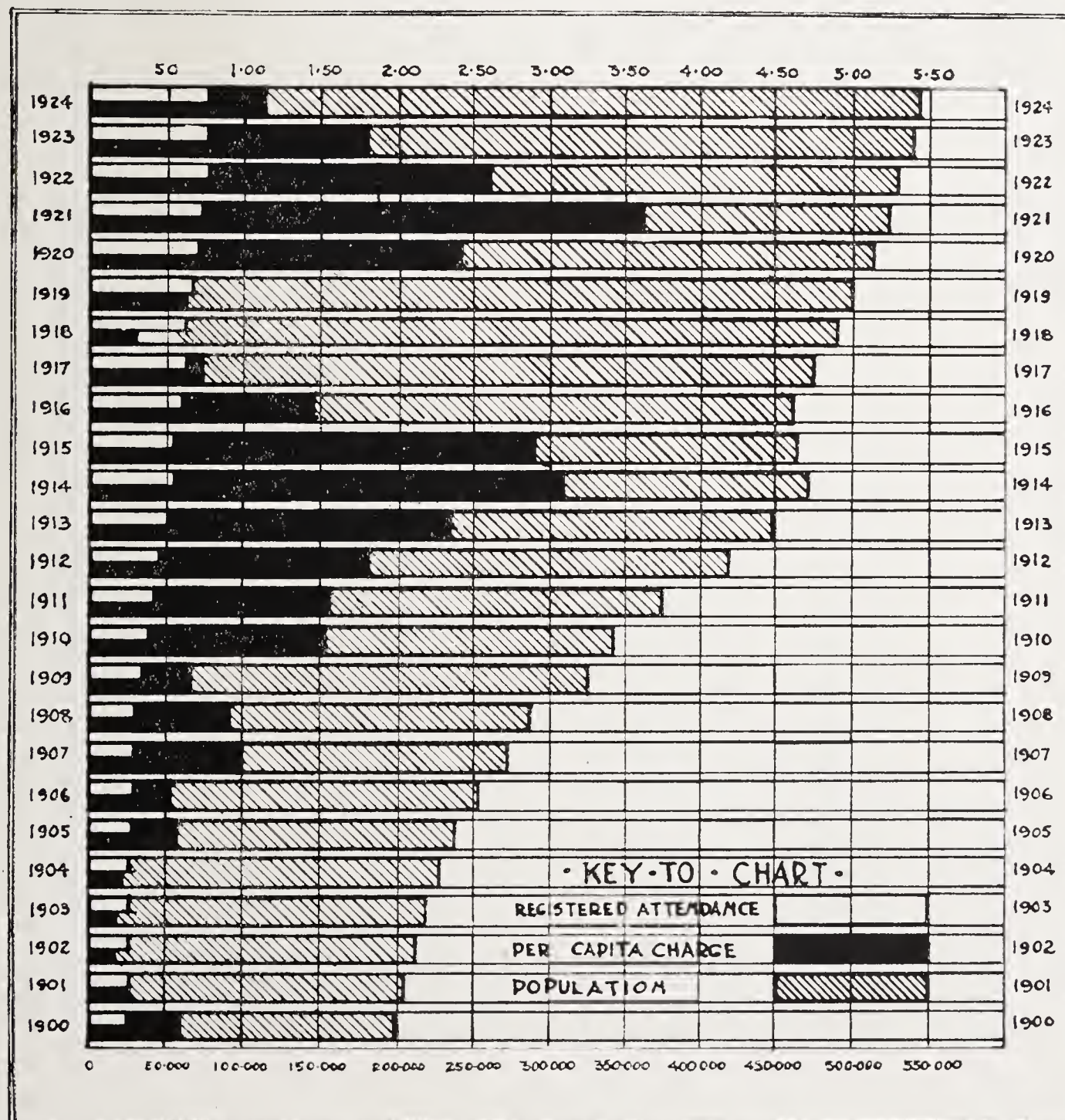
CHART re CAPITAL EXPENDITURES, PUBLIC SCHOOLS SECTION

The Chart below sets out the growth of the City of Toronto as regards its population from 1900 to 1924 inclusive.

It also shows the Capital Expenditure Per Capita, which outlay is, of course, made to provide the necessary accommodations as regards School Buildings for the housing of our Public School Pupils.

It will be noted that the Per Capita Figure was generally following the normal development of the City until the disorganization of our Capital Programme occurred because of the Great War. The effort to catch up on our accommodations after the War reflects itself in the Chart, and possibly we might only consider that we are now reasonably approaching normal conditions again in our Public Schools in the providing for the growth of the City in the immediate future.

In the Chart is also included the Registered Attendance of Pupils in the Public Schools in December of each year throughout the period of twenty-five years under review.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

CHART re CAPITAL EXPENDITURES FOR SECONDARY EDUCATION

This chart shows the Per Capita Expenditure on Secondary School Accommodations from 1906 to 1924 as compared with the growth of the City for a similar period.

Secondary Education, of course, includes Capital Expenditures for Collegiate Institutes, High Schools, Technical and Commercial Schools.

The disorganization due to the War of course, seriously affected the providing of these accommodations, and at the close of 1923 we had 1,100 Secondary School Pupils in temporary accommodations. This is gradually being overcome, but the financial effect of the Adolescent School Attendance Act, which came into operation in the Fall of 1921 is reflected in the graph illustrated.

The abnormal Expenditure in the years 1914 and 1915 were caused by the erection of the new Central Technical School in that period.

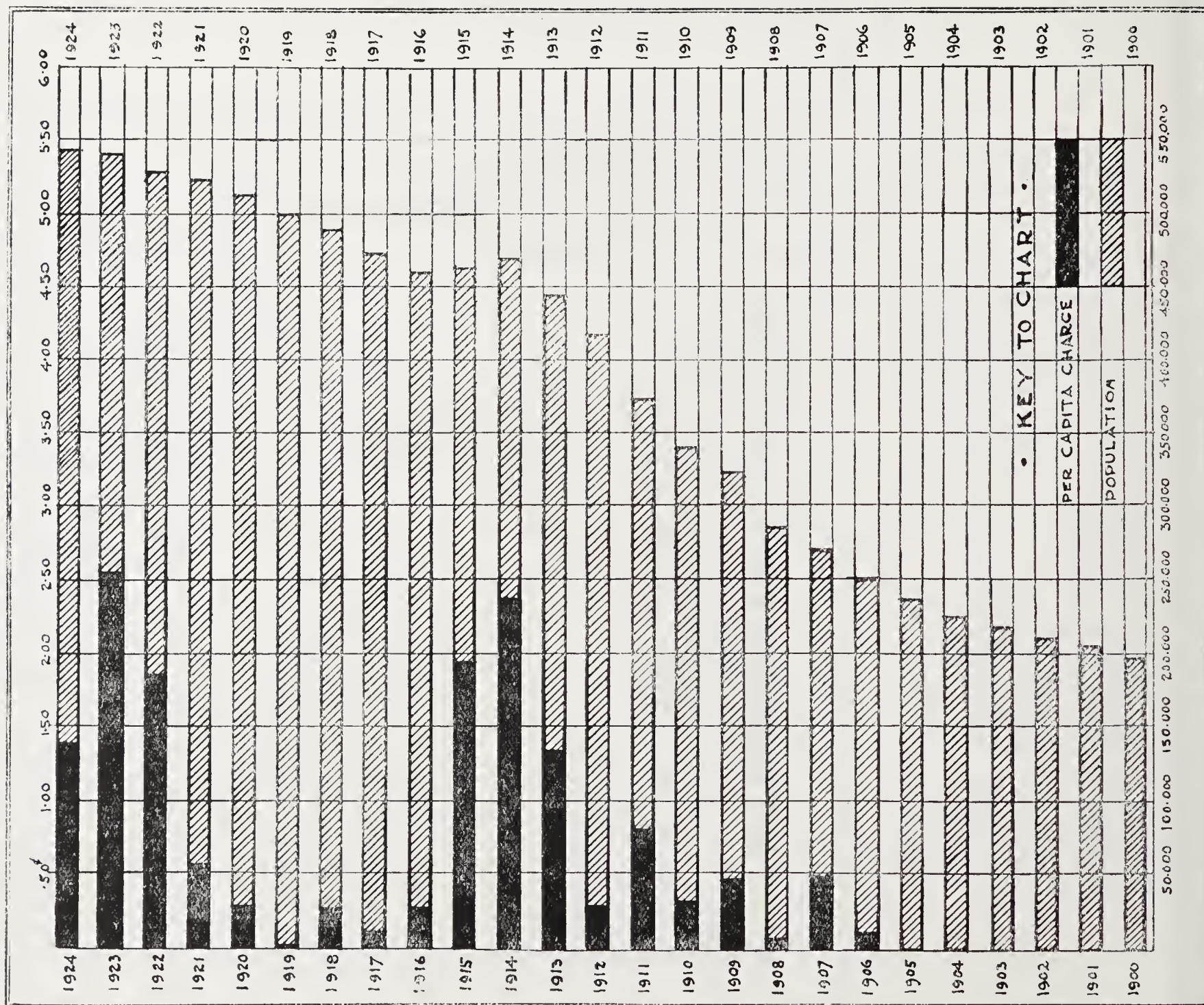


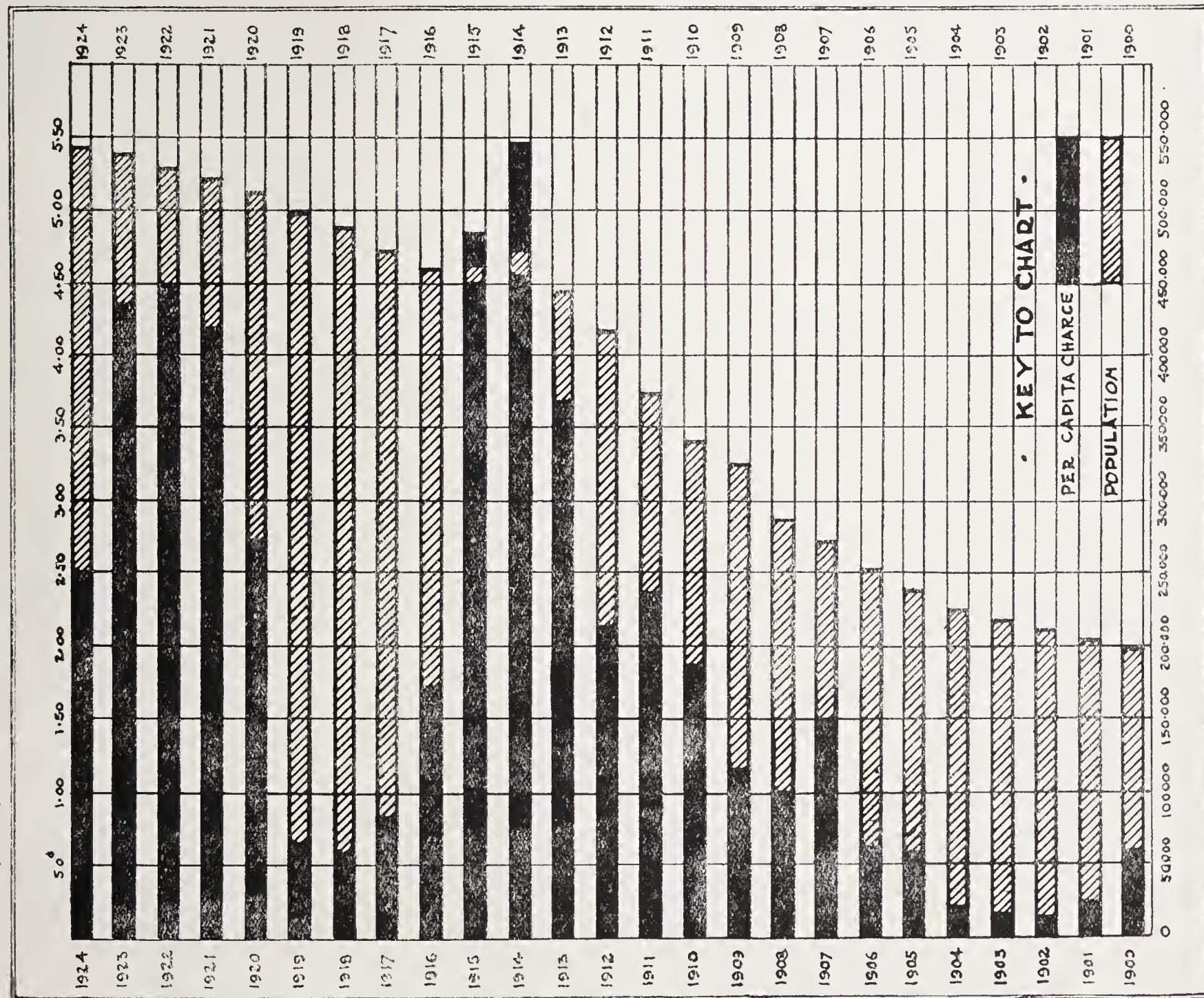
CHART re CAPITAL EXPENDITURES, PRIMARY AND SECONDARY EDUCATION COMBINED IN THE CITY OF TORONTO

This graph as prepared shows the development of the City from 1900 to 1924 inclusive, and also the outlay of the Board to provide accommodations for all our pupils whether they were attending Public Schools, Collegiate Institutes, High Schools, Technical or Commercial Schools.

The extraordinary effort made in 1914 and 1915 to provide accommodations for the abnormal increase in the number of pupils will be noted. The Central Technical School was of course erected in this period 1914 and 1915.

It would appear that the Capital Expenditures for these accommodations are only now resuming their normal position as compared with the growth of the City.

The Adolescent School Attendance Act has, no doubt, come to stay, and it is rather early to see what definite effect this has on the Per Capita Expenditures for Secondary Education.



TORONTO BOARD OF EDUCATION

YEAR ENDING 31st DECEMBER, 1924

“UNIT COST OF EDUCATION”

BASED ON FIGURES OF

“Pupils in Actual Attendance 200 Teaching Days”

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION

Comparative Figures of Cost for Day Classes only
For Seven Calendar Years
1918-1924 Inclusive

COSTS PER PUPIL

	1924	1923	1922	1921	1920	1919	1918
Gross Cost for Maintenance Only:							
Public Schools.....	\$ 73.14	\$ 71.19	\$ 70.89	\$ 74.00	\$ 79.57	\$ 53.80	\$ 47.23
Collegiate Institutes and High Schools.....	130.12	128.96	122.34	127.90	142.71	111.20	113.45
Technical Education.....	124.50	116.54	131.93	130.37	131.37	88.17	94.73
Commercial Education.....	120.80	119.21	110.46	122.47	135.36	113.51	115.33
Net Cost for Maintenance Only:							
Public Schools.....	70.59	69.37	69.07	72.04	77.82	52.41	45.69
Collegiate Institutes and High Schools.....	123.41	122.72	116.17	118.00	130.78	98.59	100.28
Technical Education.....	93.19	88.59	98.72	97.81	101.28	75.91	80.98
Commercial Education.....	91.50	92.29	87.55	119.15	130.82	108.40	107.92
Unit Cost for Capital Charges:							
Public Schools.....	14.74	14.69	13.32	13.58	11.00	10.65	8.82
Collegiate Institutes and High Schools.....	31.18	27.28	22.38	23.52	20.19	22.58	20.32
Technical Education.....	46.77	46.95	46.22	55.68	53.22	56.06	55.70
Commercial Education.....	26.15	29.63	27.34	29.19	25.64	28.85	27.76
Gross Cost Covering All Charges:							
Public Schools.....	87.88	85.88	84.21	87.58	90.57	64.45	56.05
Collegiate Institutes and High Schools.....	161.30	156.24	144.72	151.42	162.90	133.78	133.77
Technical Education.....	171.27	163.49	178.15	186.05	184.59	144.23	150.43
Commercial Education.....	146.95	148.84	137.80	151.66	161.00	142.36	143.09
Net Cost Covering All Charges:							
Public Schools.....	85.33	84.06	82.39	85.62	88.82	63.06	54.57
Collegiate Institutes and High Schools.....	154.59	150.00	138.55	141.52	150.97	121.17	120.60
Technical Education.....	139.96	135.54	144.94	153.49	154.50	131.97	136.68
Commercial Education.....	117.65	121.92	114.89	148.34	156.46	137.25	135.68

See the following Statement for all details connected with the above.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Treasury Department,
31st December, 1924.

Re UNIT COST OF EDUCATION

TO THE CITIZENS OF TORONTO:—

Following the precedent of our Annual Reports since 1918, we have the honour to present a detailed report on the Unit Cost of Education in Toronto for the year 1924.

In the preparation of a Report of Unit Costs, such as is contained in the following pages, it has been our endeavour to classify the various expenditures in as intelligent a manner as possible, in order that we might present to the general public, figures easily understood, and that the various expenses might be exposed in their truest ratios, so that our Citizens might readily find out exactly how, where, and in what ratio the funds provided for educational purposes were being expended.

It will be noted that the costs have been divided into six sections, which we might broadly outline as follows:—

1. **Principals' and Teachers' Salaries, and Pupils' Supplies, such as Text Books, etc., for General and Special Instruction.**
2. **Cost of Keeping Schools Open for Instruction, covering Caretaking Expenses, Fuel, etc.**
3. **Cost of Upkeep of School Buildings, covering Repairs to Buildings, Furniture, etc.**
4. **Expenses of the General Administration, proportioned over each Branch.**
5. **Capital Charges, comprising Debenture Interest, Sinking Fund Charges, etc. (These figures are used to represent Depreciation Charges).**
6. **Moneys spent on Recreation in the various Institutions.**

The figures as regards the "Number of Pupils in Actual Attendance" for the calendar year, have been furnished by the Chief Inspector's Department, the Principals of the Collegiate Institutes and High Schools, Central Technical School and the High School of Commerce, respectively. We are assured that these figures are as accurate as it is possible to obtain, and our calculations are based on this assumption, but we have no means in the Treasury Department of verifying the figures provided.

The figures showing the Unit Cost for the year 1923 as regards the attendance, have been included to make a proper comparison between the two years.

In the pages following we might point out also, that we have included in condensed form details of the "Per Pupil Cost" worked out on the "Average Registered Attendance" basis, in addition to the calculations on the "Average Actual Attendance" basis, in connection with the Public Schools and Collegiate Institutes.

This Report is, of course, prepared at the close of the year, but it will be readily understood that in estimating requirements for a future period, the "Registered Attendance" would be necessarily the correct unit for calculation, as the children on the rolls are those for whom provisions must be made, even though they may not be present 100 per cent. of the school year.

The figures as regards the "Average Registered Attendance" have been obtained from the same source as those of the "Average Actual Attendance."

In the Unit Cost Statement it will be found that the figures representing the Gross Cost and the Net Cost for the years 1923 and 1924 are shown in the schedules.

On pages 38 and 39 will be found a detailed statement of all income received from sources, other than from the citizens through the medium of taxation, throughout the year. This income has been deducted from the Gross Expenditure in the Summary in each of the four sections, in order to obtain the correct Net Costs to the citizens of Toronto.

By presenting the statistics of the Gross Expenditures in this way, the fluctuations as regards the cost can be carefully followed, and will no doubt be of considerable assistance in showing the exact state of affairs as regards the educational costs as they existed in 1924 in Toronto.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

It will be noted that we have included the Debt Charges in the following statistics, in the Fifth Cost Section, as Capital Charges.

At the present time we have no definite system in force to take care of Depreciation.

The average term of our debentures issued is approximately thirty-five years, and while we consider this as being a very short estimate of the life of the majority of our school buildings, we have included the Sinking Fund Charges and Serial Debenture Redemptions on the buildings only, in the following statement, to cover Depreciation and consequent expense of renewal.

While this is possibly a rather heavier charge than usual, the increased cost of erection would undoubtedly offset the difference.

We might point out that all repairs and renewals are being written off each year as Current Expense, but in order that our statement would set out the position of affairs as accurately as possible, the Sinking Fund Charges and Serial Debenture Redemptions on all our School "Buildings," but excluding "Land" on which they are erected, have been included in the Unit Costs.

We have not included the Capital Charges on the "Land" as the values are appreciating in practically every instance, and the cost price might be considered a very conservative valuation on which to carry the asset on our books, without considering Depreciation at all.

The Capital Charges, consequently, have been calculated on the ratio of the cost of "Buildings" to the total, which, of course, included the cost of Land and Buildings, and the "Buildings" proportion only is included in the following statement.

The question of Depreciation is one in which there is a great diversity of opinion, but while the period of usefulness of a School Building might be varied, in the opinion of experts, still from both a financial and accounting standpoint, no statement of costs would be accurate, to say the least, if Depreciation on School Buildings were eliminated from the figures purporting to represent total costs. The statement would be misleading and would undermine the whole idea behind our Report, of presenting data of what our actual costs are now, and including in these Costs wear and tear, which must be provided for sooner or later.

In order that our statement may be better understood as regards Depreciation, we will quote below, from figures contained in the following pages, the Gross Costs of Education in the various sections, such as Public Schools, etc., concerning General Maintenance and Debt Charges separately, for the year 1924.

These figures are as follows:

	General Maintenance Gross Cost per Pupil	Debit Charges Per Pupil Cost	Total Gross Cost Per Pupil
Day Pupils in Public Schools.....	\$ 73.14	\$ 14.74	\$ 87.88
Day Pupils in Collegiate Institutes and High Schools.....	130.12	31.18	161.30
Day Pupils in Technical Schools.....	124.50	46.77	171.27
Day Pupils in High School of Commerce.....	120.80	26.15	146.95

We are merely giving these quotations for information purposes, but consider that from a "Cost of Education" standpoint the two sections of cost are inseparable.

The question of "Depreciation," however, is one we must leave to the consideration and judgment of the Board.

In the schedule herewith, only "Actual Expenditures" or "Actual Liabilities" are considered in arriving at the "Unit Cost."

We have had considerable difficulty in making the distribution of the Debt Charges, in the Fifth Cost Section, between Sites and Buildings, with the information in our possession, but the figures, though subject to slight adjustment in the details, are correct in the aggregate.

No consideration whatever is given in the statement to Assets, such as Old School Buildings, on which the Debentures may have all been redeemed; and no reduction is made whatever for interest which might be considered, on Capital invested, as an item to offset the various Debt Charges. We have no data available in our Department, as to the extent of these redemptions.

The "Pupils in Actual Attendance" mean the total attendance in the various institutions, for the whole of the calendar year, all added together and divided by the two hundred teaching days for the year, so that the figures quoted denote an attendance of 100 per cent.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

The following illustration might possibly convey a better idea of the extent of the information obtainable from the Statement:

To find the actual cost to the Citizens of Toronto of a pupil attending one of our Public Schools the full two hundred teaching days of 1924, and taking the usual Public School curriculum, but not Evening Class Education, the cost would be ascertained (using the Sections, First, Second, Third Cost, etc., as titles, as previously explained) as follows:—

	1924 Figures		Corresponding Figures for 1923	
	Per Pupil Cost	Percentage of Total Cost	Per Pupil Cost	Percentage of Total Cost
Instruction and Supplies.....	\$54.20	63.52%	\$53.21	63.30%
Keeping Schools Open.....	9.72	11.39%	8.73	10.39%
Upkeep of School Buildings.....	3.85	4.51%	3.87	4.60%
Cost of Administration.....	5.06	5.93%	5.15	6.13%
Debt Charges (For Depreciation).....	14.74	17.28%	14.69	17.48%
Recreation.....	.31	.36%	.23	.27%
Total Gross Cost.....	\$87.88	102.99%	\$85.88	102.17%
Less Revenue Received from Grants.....	2.55	2.99%	1.82	2.17%
Net Cost to Citizens.....	\$85.33	100.00%	\$84.06	100.00%

These illustrations might be quoted almost ad infinitum, but from this simple instance we feel sure the correct idea will be conveyed, and that the whole of the data included in the Statement will prove both enlightening and beneficial, not only to the citizens at large, but to our various Executives in the discharge of their duties.

The figures have been compiled to meet our local requirements, working on the same basis as we outlined in our First Annual Report of this kind in 1918.

In addition to the schedule giving the various subdivisions of the Cost of Education, it will be noted that we have added in the following report a chart showing the proportionate Costs of Education, in the various Sections as previously explained for the years 1920 to 1924, where these costs can be compared in their various fluctuations quite easily for the last four years.

Another chart has also been added to show the receipts for the year for Educational purposes, and setting out in tabloid form the proportion of the Educational Cost borne particularly by the taxpayers, the assistance given us by the Government, and the proportion paid by the students concerned.

A further chart has been added to this Report, which sets out in their proper ratios the increase in costs of education in Toronto, comparing the different Branches of Education, viz., Public Schools, Collegiates, Vocational and Commercial, for the last seven years.

As remarked in our previous reports, we are anxious in this Department to be progressive in our ideas, and in the Administration of the Educational affairs of the Board, and while the figures contained in the report herewith may be considered very elaborate in their detail, still we believe that by showing to our citizens where and how the moneys they are providing are being expended, and pointing out each particular ratio, it will enable our citizens to form a more accurate perspective of the problem confronting us at the present time, particularly as regards our Public School matters here in Toronto.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

STATEMENT *re* INCOME FOR YEAR 1924

In the following schedule, details are set forth of the Income for the year 1924, derived from all sources, other than by taxation. These receipts are included in the accompanying Revenue Account.

The amounts given hereunder are deducted from the "Gross" Expenditure for the year, in the various activities covered under the sections of "Unit Cost" denoted in this schedule, i.e., Public Schools, Collegiate Institutes, etc., etc.

PUBLIC SCHOOLS

Provincial Grants:—

General Grant.....	\$35,536.19	
Special Teachers.....	15,204.42	
Domestic Science.....	14,641.00	
Manual Training.....	19,735.25	
School Inspection.....	22,212.00	
Kindergarten.....	4,679.00	
Music.....	180.00	
Practice Teaching.....	1,650.00	
Agriculture.....	121.00	
Auxiliary Classes.....	9,082.95	
Night Schools.....	3,991.29	
Cadets.....	9,021.25	
		\$136,054.35
Students' Fees, Day Classes.....		38,168.19
Students' Fees, Night Classes.....		1,084.00
Sundry Income from Various Sources.....		10,635.51

Total Public School Income for year, excluding Proceeds of Taxation.....

\$185,942.05

COLLEGIATES

Provincial Grants:—

General Grant.....	\$15,453.17	
Domestic Science.....	1,468.00	
Manual Training.....	1,448.00	
Night Schools.....	2,007.08	
Cadets.....	2,016.25	
		\$22,392.50
Students' Fees, Day Classes.....		24,774.81
Students' Fees, Night Classes.....		2,758.00
Sundry Income from Various Sources.....		1,918.67

Total Collegiate Income for year, excluding Proceeds of Taxation

\$51,843.98

Carried Forward.....

\$237,786.03

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Brought Forward..... \$237,786.03

CENTRAL TECHNICAL SCHOOL

Provincial Grants:—

Day Classes.....	\$48,820.94	
Evening Classes.....	17,248.28	
Auxiliary Classes.....	1,657.85	
Cadets.....	248.75	
		\$67,975.82

Students' Fees, Day Classes.....		12,867.31
Students' Fees, Night Classes.....		13,806.00
Sundry Income from Various Sources.....		548.19

Total Central Technical Income for year, excluding Proceeds of
Taxation..... \$95,197.32

RIVERDALE BRANCH TECHNICAL SCHOOL

Provincial Grants:—

Day Classes.....	\$14,810.48	
Evening Classes.....	4,895.82	
		\$19,706.30

Students' Fees, Day Classes.....		2,061.36
Students' Fees, Night Classes.....		6,682.00
Sundry Income from Various Sources.....		274.09

Total Riverdale Branch Technical School Income for year, excluding
Proceeds of Taxation..... \$28,723.75

HIGH SCHOOL OF COMMERCE

Provincial Grants:—

Day Classes.....	\$38,754.48	
Evening Classes.....	5,933.05	
		\$44,687.53

Students' Fees, Day Classes.....		6,345.62
Students' Fees, Night Classes.....		4,392.00
Sundry Income from Various Sources.....		411.15

Total High School of Commerce Income for year, excluding Proceeds
of Taxation..... \$55,836.30

Total Income for Year, for all Schools, exclusive of All Municipal
Grants..... \$417,543.40

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.....	\$3,179,465.19	61,757	\$51.48	.....	.....	\$3,137,925.59	62,174	\$50.47	.....	.....
Supplies for Pupils.....	133,347.67	61,757	2.16	.....	.....	127,321.57	62,174	2.05	.....	.....
Inspection.....	52,113.88	61,757	.84	.....	.....	55,086.56	62,174	.89	.....	.....
Kindergarten.....	254,326.63	5,020	50.66	.....	.....	261,168.80	5,134	50.87	.....	.....
Total.....	\$3,619,253.37	66,777	\$54.20	.....	.....	\$3,581,502.52	67,308	\$53.21	.....	.....
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses.....	\$319,690.22	66,777	\$4.79	.....	.....	\$315,079.33	67,308	\$4.68	.....	.....
Fuel.....	167,995.07	66,777	2.52	.....	.....	182,866.01	67,308	2.71	.....	.....
Gas.....	2,353.61	66,777	.03	.....	.....	2,664.84	67,308	.04	.....	.....
Electricity.....	29,949.86	66,777	.45	.....	.....	26,813.10	67,308	.40	.....	.....
Water.....	21,963.39	66,777	.33	.....	.....	25,144.89	67,308	.38	.....	.....
Telephones.....	5,995.70	66,777	.09	.....	.....	5,991.49	67,308	.09	.....	.....
Miscellaneous.....	101,014.22	66,777	1.51	.....	.....	29,011.95	67,308	.43	.....	.....
Total.....	\$648,962.07	66,777	\$9.72	.....	.....	\$587,571.61	67,308	\$8.73	.....	.....
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Buildings:										
Repairs to Buildings.....	\$197,076.37	66,777	\$2.95	.....	.....	\$208,115.04	67,308	\$3.09	.....	.....
Repairs to Furniture and Equipment....	23,473.86	66,777	.35	.....	.....	24,354.47	67,308	.36	.....	.....
Portable Buildings and Temporary Class-rooms.....	20,222.87	66,777	.30	.....	.....	11,151.26	67,308	.17	.....	.....
Insurance.....	16,613.55	66,777	.25	.....	.....	17,184.31	67,308	.25	.....	.....
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$257,386.65	66,777	\$3.85	.....	.....	\$260,805.08	67,308	\$3.87	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Public Schools' Proportion of Total General Administration Expense is 74%.										
P.S. Proportion of General Administration Salaries.....	\$148,757.16	66,777	\$2.23			\$154,611.95	67,308	\$2.30		
Office Expenses.....	17,730.98	66,777	.26			21,068.64	67,308	.31		
Administration Building Upkeep and Sundry G. A. Expenses.....	25,365.56	66,777	.38			22,280.08	67,308	.33		
General Repairs to Buildings and Furniture.....	6,252.72	66,777	.09			6,684.33	67,308	.10		
Transportation Expenses.....	31,820.63	66,777	.48			31,194.43	67,308	.47		
Prizes and Medals.....	1,187.11	66,777	.02			1,323.04	67,308	.02		
Depreciation of Administration Building, etc. (See Fifth Cost).....										
Bank Interest.....						26.88	67,308			
Tax Collection Charges.....	106,763.45	66,777	1.60			109,249.13	67,308	1.62		
Exchange and Commission on Debt Charges.....										
Total.....	\$337,877.61	66,777	\$5.06			\$346,438.48	67,308	\$5.15		
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$758,437.51	66,777	\$11.36			\$771,734.36	67,308	\$11.46		
Sinking Fund Charges.....	129,668.14	66,777	1.94			130,351.47	67,308	1.94		
Serial Debenture Redemptions.....	96,127.56	66,777	1.44			86,991.17	67,308	1.29		
Total.....	\$984,233.21	66,777	\$14.74			\$989,077.00	67,308	\$14.69		
Recreation Purposes:										
Games and Rinks.....	\$13,026.21	66,777	\$.20			\$6,490.04	67,308	\$.10		
Cadet Purposes.....	7,621.95	66,777	.11			8,694.05	67,308	.13		
Total.....	\$20,648.16	66,777	\$.31			\$15,184.09	67,308	\$.23		

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Special Activities:										
Forest and Open Air Schools:										
Orde Street.....	\$ 2,075.26	76	\$27.31			\$ 1,717.58	62	\$ 27.70		
Victoria Park.....	13,807.48	139	99.34			12,014.49	103	116.65		
High Park.....	15,638.40	171	91.45			11,074.19	117	94.65		
Summer Schools.....	6,391.14	563	11.35			5,411.31	555	9.75		
Supervised Playgrounds.....	8,745.04	5,595	1.56			11,372.88	2,554	4.45		
Vacation Schools.....	1,428.43	338	4.23			1,715.60	385	4.46		
Classes re Crippled Children.....	11,406.91	41	278.22							
Night Schools.....	24,455.30			1,017	\$24.05	25,850.36			1,002	\$25.80
Total.....	\$83,947.96			1,017	\$24.05	\$69,156.41			1,002	\$25.80
Auxiliary Classes:										
Teachers' Salaries.....	\$77,062.75	606	\$127.17							
Supplies for Pupils.....	3,973.02	606	6.56							
Cost of Keeping Schools Open.....	17,802.61	606	29.38							
Cost of Upkeep of School Buildings.....	7,060.74	606	11.65							
Cost of Administration.....	3,094.30	606	5.11							
Depreciation.....	26,999.82	606	44.55							
Recreation Purposes.....	566.43	606	.93							
Total.....	\$136,559.67	606	\$225.35							

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

PUBLIC SCHOOLS

SUMMARY OF TOTALS FOR PUBLIC SCHOOLS ONLY

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$3,619,253.37	66,777	\$54.20			\$3,581,502.52	67,308	\$53.21		
Second Cost of Education.....	648,962.07	66,777	9.72			587,571.61	67,308	8.73		
Third Cost of Education.....	257,386.65	66,777	3.85			260,805.08	67,308	3.87		
Fourth Cost of Education.....	337,877.61	66,777	5.06			346,438.48	67,308	5.15		
Fifth Cost of Education.....	984,233.21	66,777	14.74			989,077.00	67,308	14.69		
Recreation Purposes.....	20,648.16	66,777	.31			15,184.09	67,308	.23		
Gross Cost per Pupil.....	\$5,868,361.07	66,777	\$87.88			\$5,780,578.78	67,308	\$85.88		
Less Revenue Received from Provincial Grants, Fees, etc.....	175,670.66	66,777	2.55	1,017	\$4.99	127,108.55	67,308	1.82	1,002	\$4.34
Net Cost per Pupil.....	\$5,692,690.41	66,777	\$85.33	1,017	\$4.99	\$5,653,470.23	67,308	\$84.06	1,002	\$4.34
Special Activities.....	83,947.96			1,017	24.05	69,156.41	67,308	.64	1,002	25.80
Total.....	\$5,776,638.37			1,017	\$19.06	\$5,722,626.64	67,308	\$84.70	1,002	\$21.46
Gross Cost re Auxiliary Classes.....	136,559.67	606	\$225.35							
Less Revenue Received from Provincial Grants, Fees, etc.....	10,271.39	606	16.95							
Net Cost re Auxiliary Classes.....	\$126,288.28	606	\$208.40							
Total Net Expenditure.....	\$5,902,926.65									

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST STATEMENT

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

The Schedule below is a summary of the Registration and Attendance Statistics, as furnished by the various Principals, for the Calendar year of 1924. The totals in each case are the figures used in the "Unit Cost" Statement immediately following herewith.

NAME OF INSTITUTE	AVERAGE REGISTERED NO. OF PUPILS				NO. OF PUPILS ACTUALLY ATTENDING			
	Day Classes	Evening Classes	Manual Training	Domestic Science	Day Classes	Evening Classes	Manual Training	Domestic Science
Davenport High School.....	273	.....	.....	.....	245	.....	.....	.....
Harbord Collegiate.....	895	764	.....	.....	814	146	.....	.....
Humberside Collegiate.....	1,026	.....	.....	.....	936	.....	.....	.....
Jarvis Street Collegiate.....	1,059	610	.....	.....	901	124	.....	.....
Malvern Avenue Collegiate.....	565	.....	.....	.....	515	.....	.....	.....
North Toronto Collegiate.....	749	78	.....	.....	701	17	.....	.....
Oakwood Collegiate.....	1,373	.....	323	273	1,228	.....	301	261
Parkdale Collegiate.....	902	.....	.....	.....	810	.....	.....	.....
Riverdale Collegiate.....	951	.....	289	256	872	.....	269	231
Totals.....	7,793	1,452	612	529	7,022	287	570	492

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.....	\$687,330.42	7,022	\$97.88	.....	.....	\$624,002.37	6,346	\$98.33	.....	.....
Supplies for Pupils.....	7,711.67	7,022	1.10	.....	.....	7,953.02	6,346	1.25	.....	.....
Total.....	\$695,042.09	7,022	\$98.98	.....	.....	\$631,955.39	6,346	\$99.58	.....	.....
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses.....	\$50,647.49	7,022	\$7.21	.....	.....	\$44,359.81	6,346	\$6.99	.....	.....
Fuel, Gas, Electricity, Water and Tele- phones.....	42,351.62	7,022	6.03	.....	.....	35,115.71	6,346	5.53	.....	.....
Miscellaneous.....	14,518.43	7,022	2.07	.....	.....	11,168.95	6,346	1.76	.....	.....
Total.....	\$107,517.54	7,022	\$15.31	.....	.....	\$90,644.47	6,346	\$14.28	.....	.....
THIRD COST OF EDUCATION:										
Cost of Upkeep of Collegiate Insti- tutes and High School Buildings:										
Repairs to Buildings.....	\$27,423.89	7,022	\$3.90	.....	.....	\$25,506.42	6,346	\$4.02	.....	.....
Repairs to Furniture and Equipment....	6,373.47	7,022	.91	.....	.....	2,528.89	6,346	.40	.....	.....
Insurance.....	3,200.65	7,022	.46	.....	.....	2,962.40	6,346	.47	.....	.....
Depreciation (See Fifth Cost).....				.....	.....				.....	.....
Total.....	\$36,998.01	7,022	\$5.27	.....	.....	\$30,997.71	6,346	\$4.89	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
N.B.—The Collegiate Institutes' and High Schools' Proportion of Total General Administration Expense is 14%.										
Proportion of General Administration										
Salaries.....	\$28,400.98	7,022	\$4.04			\$26,446.78	6,346	\$4.17		
Office Expenses.....	3,385.23	7,022	.48			3,603.84	6,346	.57		
Transportation Expenses.....	6,075.25	7,022	.87			5,335.89	6,346	.84		
Administration Building Upkeep and Sundry General Administration Expenses.....	6,036.62	7,022	.86			5,314.67	6,346	.84		
Depreciation on Administration Building, etc. (See Fifth Cost).....										
Bank Interest.....						4.60	6,346			
Tax Collection Charges.....	19,364.30	7,022	2.76			17,928.06	6,346	2.82		
Exchange and Commission on Debt Charges.....										
Prizes and Medals.....										
Total.....	\$63,262.38	7,022	\$9.01			\$58,633.84	6,346	\$9.24		
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included										
Debenture Interest.....	\$174,185.47	7,022	\$24.81			\$136,295.90	6,346	\$21.48		
Sinking Fund Charges.....	22,416.08	7,022	3.19			21,734.95	6,346	3.42		
Serial Debenture Redemptions.....	22,354.14	7,022	3.18			15,107.08	6,346	2.38		
Total.....	\$218,955.69	7,022	\$31.18			\$173,137.93	6,346	\$27.28		
Recreation Purposes:										
Gymnasium.....	\$1,996.17	7,022	\$.28			\$ 832.29	6,346	\$.13		
Cadet Purposes.....	4,037.97	7,022	.58			2,276.00	6,346	.36		
Games and Rinks.....	4,818.19	7,022	.69			3,027.20	6,346	.48		
Total.....	\$10,852.33	7,022	\$1.55			\$6,135.49	6,346	\$.97		
Special Activities:										
Night Schools.....	\$15,688.80			287	\$54.66	\$13,554.59			314	\$43.17
Supervised Playgrounds.....	623.15	390	1.60							
Total.....	\$16,311.95	390	\$1.60	287	\$54.66	\$13,554.59			314	\$43.17

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

SUMMARY OF TOTALS FOR COLLEGIATE INSTITUTES AND HIGH SCHOOLS ONLY

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$695,042.09	7,022	\$98.98	.....	.....	\$631,955.39	6,346	\$99.58	.....	.....
Second Cost of Education.....	107,517.54	7,022	15.31	.....	.....	90,644.47	6,346	14.28	.....	.....
Third Cost of Education.....	36,998.01	7,022	5.27	.....	.....	30,997.71	6,346	4.89	.....	.....
Fourth Cost of Education.....	63,262.38	7,022	9.01	.....	.....	58,633.84	6,346	9.24	.....	.....
Fifth Cost of Education.....	218,955.69	7,022	31.18	.....	.....	173,137.93	6,346	27.28	.....	.....
Recreation Purposes.....	10,852.33	7,022	1.55	.....	.....	6,135.49	6,346	.97	.....	.....
Gross Cost per Pupil.....	\$1,132,628.04	7,022	\$161.30	.....	.....	\$991,504.83	6,346	\$156.24	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	51,843.98	7,022	6.71	287	\$16.60	43,012.00	6,346	6.24	314	\$10.76
Net Cost per Pupil.....	\$1,080,784.06	7,022	\$154.59	287	\$16.60	\$948,492.83	6,346	\$150.00	314	\$10.76
Special Activities.....	16,311.95	.....	.....	287	54.66	13,554.59	.....	.....	314	43.17
Total.....	\$1,097,096.01	.....	.....	287	\$38.06	\$962,047.42	.....	.....	314	\$32.41

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

CENTRAL TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Technical Instruction, "Day and Evening Classes Combined":										
Teachers' Salaries.....	\$249,438.32	2,035	\$77.47	1,213	\$75.67	\$261,282.25	1,913	\$85.75	1,344	\$72.36
Supplies for Pupils.....	16,867.04	2,035	5.24	1,213	5.12	20,990.64	1,913	7.05	1,344	5.58
Total.....	\$266,305.36	2,035	\$82.71	1,213	\$80.79	\$282,272.89	1,913	\$92.80	1,344	\$77.94
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$30,903.52	2,035	\$9.81	1,213	\$9.02	\$30,976.37	1,913	\$15.13	1,344	\$1.51
Engineers' Salaries and Expenses.....	11,074.45	2,035	3.63	1,213	3.04	11,523.10	1,913	4.02	1,344	2.86
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses.....	32,315.96	2,035	10.61	1,213	8.84	33,425.95	1,913	11.62	1,344	8.32
Total.....	\$74,293.93	2,035	\$24.05	1,213	\$20.90	\$75,925.42	1,913	\$30.77	1,344	\$12.69
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$ 671.79	2,035	\$.22	1,213	\$.19	\$ 355.42	1,913	\$.12	1,344	\$.09
Insurance.....	1,534.68	2,035	.50	1,213	.42	1,631.54	1,913	.57	1,344	.40
Depreciation (See Fifth Cost).....										
Total.....	\$2,206.47	2,035	\$.72	1,213	\$.61	\$1,986.96	1,913	\$.69	1,344	\$.49

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

CENTRAL TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration: N.B.—The Central Technical School's Proportion of total General Administration is 7%.										
Technical School's Proportion of General Administration Salaries.....	\$14,200.49	2,035	\$4.65	1,213	\$3.90	\$14,240.57	1,913	\$4.96	1,344	\$3.53
Office Expenses.....	1,692.62	2,035	.56	1,213	.47	1,940.53	1,913	.68	1,344	.48
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	6,055.94	2,035	1.98	1,213	1.66	6,922.06	1,913	2.41	1,344	1.72
Administration Building, Proportion of Depreciation (See Fifth Cost).....										
Bank Interest.....						2.48	1,913		1,344	
Tax Collection Charges.....	8,588.82	2,035	2.81	1,213	2.36	8,174.18	1,913	2.85	1,344	2.03
Exchange and Commission on Debt Charges.....										
Total.....	\$30,537.87	2,035	\$10.00	1,213	\$8.39	\$31,279.82	1,913	\$10.90	1,344	\$7.76
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$87,393.24	2,035	\$28.63	1,213	\$24.01	\$93,326.55	1,913	\$32.52	1,344	\$23.15
Sinking Fund Charges.....	33,211.41	2,035	10.88	1,213	9.13	33,156.81	1,913	11.56	1,344	8.22
Serial Debenture Redemptions.....	25,536.07	2,035	8.36	1,213	7.02	22,270.64	1,913	7.76	1,344	5.52
Total.....	\$146,140.72	2,035	\$47.87	1,213	\$40.16	\$148,754.00	1,913	\$51.84	1,344	\$36.89
Recreation Purposes:										
Cadet Purposes.....	\$200.00	2,035	\$.10	1,213		\$226.75	1,913	\$.08	1,344	\$.06
Gymnasium.....	94.57	2,035	.03	1,213	.03	104.77	1,913	.04	1,344	.02
Total.....	\$294.57	2,035	\$.13	1,213	\$.03	\$331.52	1,913	\$.12	1,344	\$.08

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

CENTRAL TECHNICAL SCHOOL

SUMMARY OF TOTALS FOR CENTRAL TECHNICAL SCHOOL ONLY

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$266,305.36	2,035	\$82.71	1,213	\$80.79	\$282,272.89	1,913	\$92.80	1,344	\$77.94
Second Cost of Education.....	74,293.93	2,035	24.05	1,213	20.90	75,925.42	1,913	30.77	1,344	12.69
Third Cost of Education.....	2,206.47	2,035	.72	1,213	.61	1,986.96	1,913	.69	1,344	.49
Fourth Cost of Education.....	30,537.87	2,035	10.00	1,213	8.39	31,279.82	1,913	10.90	1,344	7.76
Fifth Cost of Education.....	146,140.72	2,035	47.87	1,213	40.16	148,754.00	1,913	51.84	1,344	36.89
Recreation Purposes.....	294.57	2,035	.13	1,213	.03	331.52	1,913	.12	1,344	.09
Gross Cost per Pupil.....	\$519,778.92	2,035	\$165.48	1,213	\$150.88	\$540,550.61	1,913	\$187.12	1,344	\$135.86
Less Revenue Received from Provincial Grants, Fees, etc.....	93,539.47	2,035	30.71	1,213	25.60	103,132.55	1,913	35.65	1,344	26.00
Net Cost per Pupil.....	\$426,239.45	2,035	\$134.78	1,213	\$125.28	\$437,418.06	1,913	\$151.47	1,344	\$109.86

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

RIVERDALE TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Teachers' Salaries.....	\$79,138.89	508	\$102.87	270	\$99.56	\$27,018.41	543	\$27.94	242	\$48.96
Supplies for Pupils.....	8,581.32	508	11.26	270	10.60	5,902.74	543	6.92	242	8.85
Total.....	\$87,720.21	508	\$114.13	270	\$110.16	\$32,921.15	543	\$34.86	242	\$57.81
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$6,539.07	508	\$8.58	270	\$8.07	\$2,693.34	543	\$3.31	242	\$3.71
Engineers' Salaries and Expenses.....	2,250.00	508	2.95	270	2.78	854.17	543	1.05	242	1.17
Lunch Room Expenses, Fuel, Electricity, Water, Telephone and Sundry Expenses	10,254.70	508	13.46	270	12.66	4,664.28	543	5.83	242	6.19
Total.....	\$19,043.77	508	\$24.99	270	\$23.51	\$8,211.79	543	\$10.19	242	\$11.07
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$255.33	508	\$.34	270	\$.32	\$104.62	543	\$.13	242	\$.14
Insurance.....	982.92	508	1.29	270	1.21	26.50	543	.03	242	.04
Depreciation (See Fifth Cost).....										
Total.....	\$1,238.25	508	\$1.63	270	\$1.53	\$131.12	543	\$.16	242	\$.18

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

RIVERDALE TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Riverdale Technical School's Proportion of total General Administration is 2%.										
Proportion of General Administration										
Salaries.....	\$4,057.28	508	\$5.33	270	\$5.01	\$2,034.37	543	\$2.50	242	\$2.80
Office Expenses.....	483.60	508	.63	270	.60	277.22	543	.34	242	.38
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	1,730.26	508	2.27	270	2.13	757.67	543	.93	242	1.05
Administration Building Proportion of Depreciation (See Fifth Cost).....										
Bank Interest.....						.35	543		242	
Tax Collection Charges.....	2,330.90	508	3.06	270	2.88	1,210.04	543	1.48	242	1.67
Exchange and Commission on Debt Charges.....										
Total.....	\$8,602.04	508	\$11.29	270	\$10.62	\$4,279.65	543	\$5.25	242	\$5.90
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
.....Debenture Interest.....	\$25,504.29	508	\$33.47	270	\$31.49	\$20,586.34	543	\$25.28	242	\$28.35
Sinking Fund Charges.....	998.23	508	1.31	270	1.23	28.21	543	.03	242	.04
Serial Debenture Redemptions.....	5,747.79	508	7.54	270	7.09	3,590.97	543	4.41	242	4.95
Total.....	\$32,250.31	508	\$42.32	270	\$39.81	\$24,205.52	543	\$29.72	242	\$33.34
Recreation Purposes:										
Gymnasium.....	83.40	508	\$.11	270	\$.10	49.59	543	.06	242	.07
Total.....	\$83.40	508	\$.11	270	\$.10	\$49.59	543	\$.06	242	\$.07

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

RIVERDALE TECHNICAL SCHOOL

SUMMARY OF TOTALS FOR RIVERDALE TECHNICAL SCHOOL ONLY

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$87,720.21	508	\$114.13	270	\$110.16	\$32,921.15	543	\$34.86	242	\$57.81
Second Cost of Education.....	19,043.77	508	24.99	270	23.51	8,211.79	543	10.19	242	11.07
Third Cost of Education.....	1,238.25	508	1.63	270	1.53	131.12	543	.16	242	.18
Fourth Cost of Education.....	8,602.04	508	11.29	270	10.62	4,279.65	543	5.25	242	5.90
Fifth Cost of Education.....	32,250.31	508	42.32	270	39.81	24,205.52	543	29.72	242	33.34
Recreation Purposes.....	83.40	508	.11	270	.10	49.59	543	.06	242	.07
Gross Cost per Pupil.....	\$148,937.98	508	\$194.47	270	\$185.73	\$69,798.82	543	\$80.24	242	\$108.37
Less Revenue Received from Provincial Grants, Fees, etc.....	28,723.75	508	33.75	270	42.88	3,030.00	543	.83	242	10.65
Net Cost per Pupil.....	\$120,214.23	508	\$160.72	270	\$142.85	\$66,768.82	543	\$79.41	242	\$97.72

Note re Riverdale Branch Technical School:

We have inserted the figures for 1923 in connection with this School, but it would be unfair to compare them with the 1924 figures, as the School was only opened in September, 1923, and therefore in 1923 for the four months was really only in process of organization.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

TECHNICAL EDUCATION

SUMMARY OF TOTALS FOR ALL TECHNICAL SCHOOLS

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$354,025.57	2,543	\$88.98	1,483	\$86.14	\$315,194.04	2,456	\$79.99	1,586	\$74.87
Second Cost of Education.....	93,337.70	2,543	24.24	1,483	21.38	84,137.21	2,456	26.22	1,586	12.45
Third Cost of Education.....	3,444.72	2,543	.90	1,483	.77	2,118.08	2,456	.58	1,586	.45
Fourth Cost of Education.....	39,139.91	2,543	10.26	1,483	8.80	35,559.47	2,456	9.65	1,586	7.47
Fifth Cost of Education.....	178,391.03	2,543	46.77	1,483	40.10	172,959.52	2,456	46.95	1,586	36.35
Recreation Purposes.....	377.97	2,543	.12	1,483	.04	381.11	2,456	.10	1,586	.08
Gross Cost per Pupil.....	\$668,716.90	2,543	\$171.27	1,483	\$157.23	\$610,349.43	2,456	\$163.49	1,586	\$131.67
Less Revenue Received from Provincial Grants, Fees, etc.....	122,263.22	2,543	31.31	1,483	28.75	106,162.55	2,456	27.95	1,586	23.66
Net Cost per Pupil.....	\$546,453.68	2,543	\$139.96	1,483	\$128.48	\$504,186.88	2,456	\$135.54	1,586	\$108.01

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

SPECIAL AUXILIARY CLASSES

(OPERATED UNDER THE SUPERVISION OF THE DIRECTOR OF TECHNICAL EDUCATION
AND ADVISORY INDUSTRIAL COMMITTEE)

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Salaries.....	\$14,970.38	160	\$93.57	.....	.....	\$6,128.60	68	\$90.13	.....	.....
Supplies.....	1,399.05	160	8.74	.....	.....	833.10	68	12.25	.....	.....
Caretaking Expenses, etc.....	3,134.40	160	19.59	.....	.....	1,220.62	68	17.95	.....	.....
Remodelling and Renovation of Building now in use.....	8,436.93	160	52.73	.....	.....	1,386.13	68	20.38	.....	.....
Gross Cost per Pupil.....	\$27,940.76	160	\$174.63	.....	.....	\$9,568.45	68	\$140.71	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	1,657.85	160	10.36	.....	.....	600.00	68	8.82	.....	.....
Net Cost per Pupil.....	\$26,282.91	160	\$164.27	.....	.....	\$8,968.45	68	\$131.89	.....	.....

N.B.—These Special Classes were carried on in the early part of the year at our Huron and Wellesley Schools. For the last few months of the year they were removed to the Old Jarvis Collegiate Institute and are now being carried on there.

UNIT COST OF EDUCATION

MEMO re HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 1,553 means that the equivalent of 1,553 pupils attended the High School of Commerce Day Sessions for $5\frac{1}{2}$ hours for the whole of the 200 teaching days of the calendar year.

The actual attendance of 525 pupils in the Evening Classes means that the equivalent of 525 pupils attended the Evening Classes at every session, in every period, for every class connected with the Commercial Evening Classes, either at the Central or at the Branch Schools.

The total Day Classes teaching hours for the year, i.e., $200 \times 5\frac{1}{2}$ makes a total for teaching hours of 1,100 during which 48 rooms were used, making a total of 52,800 teaching hours.

The total Evening Class teaching hours (one evening session being 2 hours) are made up as follows:—

47 evenings, Mondays and Wednesdays combined, using 38 rooms.

49 evenings, Tuesdays and Thursdays combined, using 22 rooms.

25 evenings, Fridays, using 5 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 5,978 teaching hours.

This means that for Day and Evening Classes, i.e., $52,800 + 5,978$ we have a total of 58,778 hours on a per room basis.

The ratio of these two items to the total is approximately 90% and 10% respectively, and this proportion has been used in the division of expenses in High School of Commerce Statement immediately following herewith.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

HIGH SCHOOL OF COMMERCE

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Teachers' Salaries.....	\$143,133.77	1,553	\$92.17	.....	.....	\$128,447.88	1,425	\$90.14	.....	.....
Supplies for Pupils.....	2,037.22	1,553	1.31	.....	.....	2,344.21	1,425	1.64	.....	.....
Total.....	\$145,170.99	1,553	\$93.48	.....	.....	\$130,792.09	1,425	\$91.78	.....	.....
Additional Instruction:										
Night School and Branches.....	\$20,448.31	.....	.....	525	\$38.95	\$ 20,439.62	.....	.....	517	\$39.54
Total.....	\$ 20,448.31	.....	.....	525	\$38.95	\$ 20,439.62	.....	.....	517	\$39.54
Total.....	\$165,619.30	1,553	\$93.48	525	\$38.95	\$151,231.71	1,425	\$91.78	517	\$39.54
SECOND COST OF EDUCATION:										
Cost of Keeping School Open for Instruction:										
Caretaking Expenses.....	\$12,393.34	1,553	\$ 6.11	525	\$5.51	\$11,969.09	1,425	\$ 6.36	517	\$5.62
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses...	18,852.81	1,553	10.89	525	3.71	17,121.35	1,425	10.64	517	3.79
Total.....	\$31,246.15	1,553	\$17.00	525	\$9.22	\$29,090.44	1,425	\$17.00	517	\$9.41
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Building:										
Repairs.....	\$3,390.44	1,553	\$1.96	525	\$.64	\$3,020.04	1,425	\$1.88	517	\$.64
Insurance.....	722.63	1,553	.42	525	.14	667.38	1,425	.42	517	.14
Depreciation (See Fifth Cost).....										
Total.....	\$4,113.07	1,553	\$2.38	525	\$.78	\$3,687.42	1,425	\$2.30	517	\$.78

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

HIGH SCHOOL OF COMMERCE

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Proportion of Total General Administration Expense Chargeable to High School of Commerce is 3%.										
High School of Commerce Proportion of General Administration Salaries.....	\$6,085.93	1,553	\$3.53	525	\$1.16	\$ 6,103.10	1,425	\$3.81	517	\$1.30
Office Expense.....	725.40	1,553	.42	525	.14	831.66	1,425	.52	517	.18
Administration Building Upkeep, Transportation and Sundry Expenses.....	2,595.40	1,553	1.50	525	.49	2,273.04	1,425	1.42	517	.48
Bank Interest.....						1.06	1,425		517	
Tax Collection Charges.....	3,931.10	1,553	2.28	525	.75	3,501.58	1,425	2.19	517	.75
Exchange and Commission on Debt Charges.....										
Total.....	\$13,337.83	1,553	\$7.73	525	\$2.54	\$12,710.44	1,425	\$7.94	517	\$2.71
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$35,516.85	1,553	20.58	525	\$6.77	\$38,039.65	1,425	\$23.76	517	\$8.09
Sinking Fund Charges.....	6,131.03	1,553	3.55	525	1.17	5,952.46	1,425	3.72	517	1.27
Serial Debenture Redemptions.....	3,481.33	1,553	2.02	525	.66	3,452.18	1,425	2.15	517	.73
Total.....	\$45,129.21	1,553	\$26.15	525	\$8.60	\$47,444.29	1,425	\$29.63	517	\$10.09
Recreation Purposes:										
Cadet Purposes.....	\$ 14.70	1,553	\$.01	525		\$ 58.70	1,425	\$.04	517	\$.01
Gymnasium.....	345.00	1,553	.20	525	.07	241.28	1,425	.15	517	.05
Total.....	\$359.70	1,553	\$.21	525	\$.07	\$299.98	1,425	\$.19	517	\$.06

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

HIGH SCHOOL OF COMMERCE

SUMMARY OF TOTALS FOR HIGH SCHOOL OF COMMERCE ONLY

	GROSS COST PER PUPIL IN 1924					CORRESPONDING GROSS COST PER PUPIL IN 1923				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$165,619.30	1,553	\$93.48	525	\$38.95	\$151,231.71	1,425	\$91.78	517	\$39.54
Second Cost of Education.....	31,246.15	1,553	17.00	525	9.22	29,090.44	1,425	17.00	517	9.41
Third Cost of Education.....	4,113.07	1,553	2.38	525	.78	3,687.42	1,425	2.30	517	.78
Fourth Cost of Education.....	13,337.83	1,553	7.73	525	2.54	12,710.44	1,425	7.94	517	2.71
Fifth Cost of Education.....	45,129.21	1,553	26.15	525	8.60	47,444.29	1,425	29.63	517	10.09
Recreation Purposes.....	359.70	1,553	.21	525	.07	299.98	1,425	.19	517	.06
Gross Cost per Pupil.....	\$259,805.26	1,553	\$146.95	525	\$60.16	\$244,464.28	1,425	\$148.84	517	\$62.59
Less Revenue Received from Provincial Grants, Fees, etc.....	55,836.30	1,553	29.30	525	19.67	48,430.03	1,425	26.92	517	19.47
Net Cost per Pupil.....	\$203,968.96	1,553	\$117.65	525	\$40.49	\$196,034.25	1,425	\$121.92	517	\$43.12

TORONTO BOARD OF EDUCATION

YEAR ENDING 31st DECEMBER, 1924

“UNIT COST OF EDUCATION”

BASED ON FIGURES OF
“Average Registered Attendance of Pupils”
FOR THE
200 Teaching Days

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION re AVERAGE REGISTERED ATTENDANCE OF PUPILS

PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1924 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE					CORRESPONDING GROSS COST PER PUPIL IN 1923 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Ordinary Instruction.....	\$3,619,253.37	79,092	\$45.76	.....	.....	\$3,581,502.52	77,784	\$46.04	.....	.....
Cost of Keeping Schools open for Instruction.....	648,962.07	79,092	8.21	.....	.....	587,571.61	77,784	7.55	.....	.....
Cost of Upkeep of School Buildings.....	257,386.65	79,092	3.26	.....	.....	260,805.08	77,784	3.35	.....	.....
Cost of Administration.....	337,877.61	79,092	4.27	.....	.....	346,438.48	77,784	4.45	.....	.....
Depreciation.....	984,233.21	79,092	12.44	.....	.....	989,077.00	77,784	12.72	.....	.....
Recreation Purposes.....	20,648.16	79,092	.26	.....	.....	15,184.09	77,784	.20	.....	.....
Gross Cost per Pupil.....	\$5,868,361.07	79,092	\$74.20	.....	.....	\$5,780,578.78	77,784	\$74.31	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	175,670.66	79,092	2.16	1,408	3.61	127,108.55	77,784	1.58	1,435	3.03
Net Cost per Pupil.....	\$5,692,690.41	79,092	\$72.04	1,408	\$3.61	\$5,653,470.23	77,784	\$72.73	1,435	\$3.03
Special Activities.....	83,947.96	.....	.....	1,408	17.37	69,156.41	.....	.....	1,435	18.02
Total.....	\$5,776,638.37	.....	.....	1,408	\$13.76	\$5,722,626.64	.....	.....	1,435	\$14.99
Gross Cost re Auxiliary Classes.....	\$136,559.67	716	\$190.73	.....	.....	.....	.....	.....	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	10,271.39	716	14.35	.....	.....	.....	.....	.....	.....	.....
Net Cost re Auxiliary Classes.....	\$126,288.28	716	\$176.38	.....	.....	.....	.....	.....	.....	.....
Total Net Expenditure.....	\$5,902,926.65	.....	.....	.....	.....	.....	.....	.....	.....	.....

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION re AVERAGE REGISTERED ATTENDANCE OF PUPILS

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1924 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE					CORRESPONDING GROSS COST PER PUPIL IN 1923 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Ordinary Instruction.....	\$695,042.09	7,793	\$89.18	.....	.....	\$631,955.39	6,938	\$91.09	.....	.....
Cost of Keeping Schools Open for Instruction.....	107,517.54	7,793	13.80	.....	.....	90,644.47	6,938	13.06	.....	.....
Cost of Upkeep of School Buildings.....	36,998.01	7,793	4.75	.....	.....	30,997.71	6,938	4.47	.....	.....
Cost of Administration.....	63,262.38	7,793	8.12	.....	.....	58,633.84	6,938	8.45	.....	.....
Depreciation.....	218,955.69	7,793	28.10	.....	.....	173,137.93	6,938	24.96	.....	.....
Recreation Purposes.....	10,852.33	7,793	1.39	.....	.....	6,135.49	6,938	.88	.....	.....
Gross Cost per Pupil.....	\$1,132,628.04	7,793	\$145.34	.....	.....	\$991,504.83	6,938	\$142.91	.....	.....
Less Revenue Received from Provincial Grants Fees, etc.....	51,843.98	7,793	6.04	1,452	3.28	43,012.00	6,938	5.71	1,343	2.51
Net Cost per Pupil.....	\$1,080,784.06	7,793	\$139.30	1,452	\$3.28	\$948,492.83	6,938	\$137.20	1,343	\$2.51
Special Activities.....	16,311.95	.....	.....	1,452	10.81	13,554.59	.....	.....	1,343	10.09
Total.....	\$1,097,096.01	.....	.....	1,452	\$7.53	\$962,047.42	.....	.....	1,343	\$7.58

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

RECONCILIATION
OF THE
UNIT COST STATEMENT WITH THE REVENUE ACCOUNT
1924

Expenditure as per Unit Cost Statement:—

On Public Schools.....	\$5,902,926.65	
On High Schools.....	1,097,096.01	
On Technical Schools.....	546,453.68	
On Technical Auxiliary Classes.....	26,282.91	
On High School of Commerce.....	203,968.96	
		<u>\$7,776,728.21</u>

Expenses not applicable to Educational Costs:—

Superannuation Allowances.....	\$36,767.62	
Special Meetings.....	13,555.41	
Debt Charges on Sites, etc., (exclusive of Debenture Interest).....	64,599.15	
Debt Charges re East High School of Commerce.....	12,630.20	
		<u>127,552.38</u>

Provincial Grants, Students' Fees, etc., which have been deducted from expenditures in the Unit Cost Statement.....	417,543.40
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Gross Expenditure as per Revenue Account for Year Ended 31st December, 1924.....	\$8,321,823.99
Excess of Receipts over Expenditures for Year.....	<u>148,386.04</u>

Total of Revenue Account as per details.....	<u>\$8,470,210.03</u>
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THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SPECIAL SECTION re JARVIS COLLEGIATE INSTITUTE

This new Collegiate Institute, which is illustrated in this Report, was opened early in 1924. The Building has accommodations for about 1,250 Pupils.

The cost of the Site, Building and Equipment is outlined below, and a statement is also included covering the cost of educating the Pupils attending this particular Collegiate Institute in the year 1924.

This is the first complete Collegiate Institute to be built since we inaugurated the "Unit Cost" statement in 1918, and we have prepared these figures in order that a comparison can more easily be made with the costs in other Branches of Education, such as Technical and Commercial, where the Schools have been erected in quite recent years.

COST OF SITE—BUILDING AND EQUIPMENT

Cost of Site.....		\$196,707.36
Cost of Building and Equipment:—		
Masonry.....	\$224,657.66	
Cut Stone and Stone-wallng.....	85,304.00	
Concrete.....	3,884.20	
Structural Steel.....	18,820.79	
Steel Sash.....	13,949.00	
Ornamental Iron.....	15,921.60	
Wire Screens.....	195.00	
Carpentry.....	56,715.38	
Hardware.....	4,936.90	
Roofing.....	6,665.40	
Plaster.....	47,820.17	
Tile, Terrazzo and Mag. Base.....	19,505.25	
Rubber Tile Floor and Linoleum.....	4,431.20	
Painting.....	6,541.69	
Plumbing, Heating and Ventilation.....	71,392.40	
Heat Regulation.....	5,137.00	
H. R. T. Boilers.....	6,780.00	
Wiring.....	13,483.87	
Telephones.....	1,690.16	
Programme Clocks.....	1,561.35	
Ash Hoist.....	826.91	
Lockers.....	7,971.14	
Pump.....	619.00	
Greenhouse.....	1,838.00	
Temporary Heat.....	2,454.20	
Clerk of Works.....	3,469.50	
Draughting Costs.....	19,615.36	
Blueprints.....	1,436.50	
Miscellaneous.....	4,270.87	
New Furniture and Equipment.....	34,306.71	
Electric Fixtures.....	4,974.74	
Sodding and Grading.....	6,399.03	
Fire Gongs.....	395.63	
Window Shades.....	1,479.94	
		699,450.55
Total Cost of Site, Building and Equipment.....		\$896,157.91

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

DETAIL OF PER PUPIL COST

	Expenditure	DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Salaries and Pupils' Supplies	\$82,936.44	901	\$92.05	.....	.....
Cost of Keeping School Open for Instruction	15,636.24	901	17.35	.....	.....
Cost of Upkeep of School Building	3,761.34	901	4.18	.....	.....
Cost of General Administration	8,118.01	901	9.01	.....	.....
Debt Charges	48,390.53	901	53.71	.....	.....
Recreation Purposes	675.01	901	.75	.....	.....
Gross Cost per Pupil	\$159,517.57	901	\$177.05	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.	4,746.44	901	3.16	124	\$15.33
Net Cost per Pupil in Day Classes	\$154,771.13	901	\$173.89	124	\$15.33
Evening Classes	6,046.83	.....	.....	124	48.76
Total Net Expenditure	\$160,817.96	.....	.....	124	\$33.43

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SUNDRY EXTRACTS FROM REPORT

The serious difficulty in the publication of a Report of this nature is that there is such a mass of figures that the man who wishes to get at some particular section quickly and not being familiar with the Report, would possibly experience a little difficulty in his efforts, although it has been our desire to prepare the statistics as simply as possible.

To anticipate this need, we have prepared a number of questions which might readily be asked by a citizen on various topics, and have given also the answers to these questions. These statistics are all included in the preceding pages, but to make the Report more interesting, and also more useful, these items have been selected from the general statistics.

As the Unit Costs, etc., are kept in sections, such as Public School Pupils, etc., the Unit Costs are continued in the details in similar sections, in order not to confuse the issue.

It is to be hoped these figures will prove interesting and useful to those coming in contact with the Report.

GENERAL INFORMATION

1. How much did the Board spend altogether for Educational Purposes in Toronto in 1924, including Sinking Fund and Debenture interest Charges?

Answer.....\$8,321,823.99

2. What did it cost to operate the whole of the School System, excluding Capital Charges for the year 1924?

Answer.....\$6,790,885.68

3. What did the Operating Charges cover?

Answer—(a) Principals', Teachers' and Inspectors' Salaries.

(b) General Educational Supplies, such as Text Books, Writing Books, Pens, Pencils, etc.

(c) Cost of Upkeep of School Buildings, covering Maintenance of Grounds, Buildings and Equipment in good working order.

(d) Cost of keeping Schools open, covering Caretakers' Expenses, Fuel, Light, etc.

(e) Cost of Administration, covering the cost of Superannuation Allowances to Teachers, etc., who have been pensioned off; cost of Departments taking care of the work of the system, etc., as follows:—Architects' Department, for plans and specifications of School Buildings, etc., Purchasing and Supply Department, for the Purchasing and Distribution of all supplies. Maintenance Department, for the supervision of the Maintenance of School Buildings, etc. Treasury Department, for the payment of all Pay Rolls, Contracts, Accounts and all the consequent accounting of the School Board. Secretarial Department, to keep the minutes and records of the Board and the various Committees.

4. What were the total Capital Charges on all the Board's Land, Buildings and Equipment for the year 1924?

Answer.....\$1,530,938.31.

5. What do the Capital Charges consist of?

Answer—When the Board purchases these lands, and proceeds with the erection of School Buildings, they have to raise the money through the sale of Debentures of the City of Toronto. The Capital Charges are to meet the interest on these Debentures and also to set aside a fixed amount each year for the repayment of the debt.

6. What is the valuation, based on the Actual Cost, of all Lands and School Buildings owned by the Board at the close of 1924?

Answer.....\$24,592,314.93.

7. What is the total of the Debenture Debt owing against these Lands and Buildings?

Answer.....\$19,683,777.19.

8. What was the total of the Average Registered Attendance (which means the average each month of the total number of children on the rolls) in the whole of Toronto's Schools for the calendar year 1924, for Day Pupils, including Kindergarten?

Answer.....93,479.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

9. What was the total of the average Actual Attendance (which means the Actual Attendance of the children on the rolls referred to in Question 8) in the whole of Toronto's Schools for the calendar year 1924, for Day Pupils?

Answer.....78,055.

10. How many Schools, etc., were there under the Toronto School Board's supervision, as regards teaching at the close of 1924?

Answer.....Public Schools.....	106
Collegiates.....	9
Technical.....	2
High School of Commerce.....	1
Total.....	118

11. How many Principals and Teachers were there on the whole of the Teaching Staff at the close of 1924?

Answer.....2,694.

12. What was the total income of the Board in 1924, derived from all sources?

Answer.....\$8,470,210.03.

13. Of this total income in 1924, by whom was it provided?

Answer—To reduce to small numbers for the sake of comparison, out of every dollar received by the School Board, practically .95 cents of the dollar was provided by the Toronto taxpayers; about $.3\frac{1}{2}$ cents of the dollar by the Provincial Government in Grants and about $.1\frac{1}{2}$ cents by the students themselves in fees.

14. Of the above income, how much was received from the Provincial Government in the way of Provincial Grants for Educational Purposes in Toronto?

Answer.....\$290,816.50.

15. How much did the students pay during the year 1924 in fees at our various Schools?

Answer.....\$112,939.29.

16. What was the Gross Cost in 1924 to educate a Public School Day Pupil in Toronto, covering all charges, excluding Special Subjects?

Answer.....\$87.88.

17. How does this figure compare with the Gross Cost of educating a Public School Pupil in 1923?

Answer.....The Cost was increased by \$2.00 per pupil.

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18. What was the Gross Cost to educate a High School Day Pupil in Toronto in 1924, including all Charges, excluding Special Subjects?

Answer.....\$161.30.

19. How does this figure compare with the Gross Cost of educating a High School Day Pupil in 1923?

Answer.....The cost was increased by \$5.06 per Pupil.

20. What was the Gross Cost to educate a Day Pupil at the Toronto Technical Schools in 1924, covering all charges?

Answer.....\$171.27.

21. How does this Gross Cost compare with the cost per Pupil in 1923?

Answer.....The cost per Pupil in 1924 was increased by \$7.78.

22. What was the Gross Cost to educate a Day Pupil at the Toronto High School of Commerce in 1924?

Answer.....\$146.95.

23. How does this Gross Cost compare with that of 1923?

Answer.....The cost was decreased from that of 1923 by \$1.89 per Pupil.

24. For every dollar spent on education of a Public School Pupil (excluding Special Subjects) how is this dollar expended?

Answer.....This expenditure is as follows:—

Instructions and Supplies.....	.63½	cents.
Keeping Schools Open, Caretaking, etc.....	.11½	"
Upkeep of School Buildings, such as repairs, etc.....	.04½	"
Administration of School System.....	.06	"
Depreciation of School Buildings.....	.17¼	"
Recreation.....	.00¼	"
Deduction for Revenue.....	.03	"
	<u>1.00</u>	

25. What was the population of Toronto for the last seven years, 1918 to 1924, inclusive?

Answer....1918.....	489,681
1919.....	499,295
1920.....	512,822
1921.....	522,942
1922.....	529,083
1923.....	538,771
1924.....	542,187

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26. What was the Per Capita Cost of Education in Toronto for the above-mentioned seven years?

Answer....	1918.....	\$ 6.62
	1919.....	7.69
	1920.....	10.94
	1921.....	11.07
	1922.....	11.06
	1923.....	11.61
	1924.....	12.26

27. What was the Gross Cost to educate a child in one of the Auxiliary Classes in the Public Schools in Toronto in 1924?

Answer.....\$225.35.

28. What was the Net Cost of educating one of these Public School Auxiliary Class Pupils in 1924?

Answer.....\$208.40.

29. How many Pupils were there registered in all the Schools of Toronto as at December 31st, 1924, including both Day and Evening Schools?

Answer.....A total of 102,020 made up as follows:—

	Day Pupils	Evening Pupils	Total
Public Schools.....	77,732	1,623	79,355
Collegiates and High Schools.....	7,892	1,528	9,420
Technical.....	2,945	6,112	9,057
Commercial.....	1,875	2,313	4,188
Total.....	90,444	11,576	102,020

30. In the case of the Crippled Children who are taught in their homes by Visiting Teachers, how much did it cost to take care of each of these Pupils for the year 1924?

Answer.....\$278.22 for each Child.

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED

A	B	1	2	3	4	5	6	7	8	9	10
School	Balance	Principals' and Teachers' Salaries	Text Books and Supplementary Readers	Pupils' Supplies	Kindergartens		Household Science			Sewing Centres	
					Salaries	Supplies and Expenses	Salaries	General Supplies	General Expenses	Salaries	Supplies and Expenses
Alexander Muir.....	\$51,525.45	\$37,374.70	\$418.29	\$827.48	\$3,373.50	\$33.00					\$55.74
Allan.....	6,881.26	3,916.00	11.19	27.63	37.20	2.68					
Annette Street.....	59,412.66	38,018.08	291.92	579.58	2,370.80	366.27	1,251.25	255.91			228.11
Balmy Beach.....	31,709.25	21,077.33	207.41	278.14	3,041.40	154.81					3.52
Bedford Park.....	40,627.77	25,437.01	227.30	537.28	2,355.00	43.46	1,345.75	76.63			121.93
Bolton Ave.....	36,095.26	26,708.34	333.47	620.31	2,629.55	23.18					93.76
Brant Street.....	20,878.26	14,332.06	31.38	174.31	1,834.15	67.98					34.11
Brock Avenue.....	55,849.34	37,285.90	254.47	757.03	2,907.50	192.45					45.38
Brown.....	60,786.18	41,499.23	418.03	658.77	3,854.10	158.75	739.00	125.96		2,099.50	100.18
Carlton.....	66,457.67	47,399.67	349.16	935.81	3,537.85	107.53					70.75
Church Street.....	28,330.73	20,578.02	228.73	529.09	1,160.10	49.36					70.75
Clinton Street.....	66,582.25	40,507.33	333.70	704.84	3,113.20	15.47	1,680.00	103.77			129.99
Coleman Avenue.....	12,931.01	9,270.00	55.51	140.25		44.71					70.34
Cottingham.....	27,596.24	17,127.11	151.18	333.38	1,892.50	65.87					46.36
Davisville.....	21,248.82	13,007.50	205.36	428.25	1,511.25	59.73					67.20
Deer Park.....	28,734.82	17,115.76	191.25	319.88	2,431.75	90.63					28.24
Dewson.....	65,251.73	44,518.00	456.78	861.74	2,279.72	34.82	2,112.50	38.42			157.92
Dovercourt.....	58,728.14	39,611.63	334.62	660.82	2,415.00	58.78				1,979.50	32.36
Dufferin.....	71,938.75	50,733.73	515.82	1,500.16	3,388.65	83.77					6.26
Duke of Connaught.....	67,438.48	41,134.28	500.84	614.43	2,697.10	99.13	1,280.00	112.06		1,680.00	155.96
Duke Street.....	22,729.20	14,552.75	163.31	194.46	1,678.75	37.63					16.30
Earl Grey.....	80,544.08	53,998.75	859.80	1,602.41	4,333.00	88.10	1,376.55	204.70			232.81
Earls Court.....	69,139.96	55,611.68	630.23	881.40	4,324.75	76.58					57.23
Eglinton.....	37,035.62	23,966.34	294.63	487.11	2,202.68	32.69	12.50			615.00	166.66
Essex Street.....	85,023.80	54,877.42	454.41	632.70	4,638.30	174.86	1,930.00				137.78
Fern Avenue.....	66,358.59	50,716.07	720.56	1,081.87	2,426.25	65.92					63.19
Frankland.....	69,403.99	51,380.85	526.33	1,098.63	3,743.85	71.50					127.33
George Street.....	19,883.38	12,342.75	109.66	238.47	1,499.35	27.70					8.23
Gledhill.....	62,320.18	42,878.33	580.32	1,033.52	3,170.25	68.45					77.17
Givens.....	86,990.99	67,379.94	871.05	1,739.48	3,307.25	51.52					184.99
Grace Street.....	46,369.97	33,725.39	310.55	519.96	3,819.75	75.55					82.34
Hester How.....	33,344.63	19,954.10	156.90	230.02	2,909.30	43.04					32.26
Hillcrest.....	46,526.70	29,239.85	309.49	467.54	2,418.75	32.26	855.00	179.67	1.73	717.02	82.26
Hodgson.....	23,757.24	16,769.90	239.33	377.84	1,449.81	15.09					73.08
Howard.....	55,702.52	37,360.05	513.37	705.59	2,495.40	49.84					153.10
Hughes.....	45,948.32	30,572.98	291.95	791.59	3,408.75	56.71					101.03
Humewood.....	22,177.25	16,125.36	331.62	350.93	1,871.70	59.27					15.85
Huron.....	59,308.65	43,877.86	417.60	809.18	2,550.00	3.12					128.14
Island.....	3,275.78	1,650.00	14.02	52.45		9.40					
Jesse Ketchum.....	65,613.28	44,872.91	620.72	906.43	3,197.60	238.76	504.00	216.77		1,977.00	138.01
John Fisher.....	37,709.46	26,223.95	283.27	627.27	2,815.36	74.35					150.13
Joseph Workman.....	6,258.54	2,714.50	14.15	20.96	914.25	68.69					10.63
Keele Street.....	50,569.51	32,820.71	376.92	590.86	2,806.55	67.94	1,352.50	190.81			118.40
Kent.....	76,864.98	54,102.48	443.29	1,276.36	2,959.05	103.60	1,580.00	137.57			95.58
Kew Beach.....	37,824.53	27,089.37	328.43	496.63	2,384.30	36.60					10.76
Kimberley.....	52,155.83	35,346.63	427.50	691.24	2,701.40	74.37	1,068.00	178.38			101.24
Kitchener.....	40,633.96	26,186.75	268.24	486.81	3,068.98	84.70					126.89
King Edward.....	74,809.61	48,731.56	505.97	893.15	3,495.20	22.44	2,100.00	119.38			141.59
Lansdowne.....	74,640.08	50,959.31	472.88	944.61	4,288.50	130.97					115.07
Lee.....	10,380.28	4,895.25	30.10	30.50	1,282.60	17.27	1,386.00	102.29			63.25
Leslie.....	60,527.39	41,061.91	480.99	796.73	3,343.85	62.91					75.32
Manning Avenue.....	78,015.30	52,473.19	356.72	787.42	5,113.84	89.73	1,608.75	145.93	83.74		156.47
McCaul.....	34,787.83	21,983.23	264.92	487.84	2,429.85	57.58					11.69
McMurrich.....	67,596.45	49,512.44	433.35	1,002.60	4,367.45	118.07					65.01
Morse.....	45,680.54	30,574.05	300.33	590.60	2,419.33	93.03					70.10

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	11	12	13	14	15	16	17	18	19	20
School	Manual Training			Supervised Playgrounds		Vacation Schools		Night Schools		
	Salaries	Supplies	Expenses	Salaries	Supplies and Expenses	Salaries	Supplies	Teachers' Salaries	Caretakers' Salaries and Sundry Expenses	Caretakers' Salaries
Alexander Muir.....										
Allan.....								\$581.25	\$247.12	\$2,669.56
Annette Street.....	\$2,625.00	\$191.58	\$2.70					762.50		1,299.96
Balmy Beach.....								720.00	307.71	3,983.55
Bedford Park.....	767.50	203.07								2,505.90
Bolton Avenue.....										3,541.05
Brant Street.....								490.18	224.04	2,273.77
Brock Avenue.....										1,665.97
Brown.....	2,125.01	123.40								3,432.88
Carlton.....										3,517.72
Church Street.....										4,341.40
Clinton Street.....	2,325.00	206.68								2,300.80
Coleman Avenue.....										4,852.77
Cottingham Street.....				190.00	51.15					1,574.90
Davisville.....										2,161.10
Deer Park.....										2,156.82
Dewson.....			29.65							2,077.69
Dovercourt.....	2,625.00	256.38	23.00							4,186.56
Dufferin.....								466.25	222.64	3,991.27
Duke of Connaught.....	1,832.50	250.58	1.80	266.00	72.59			1,697.75	678.24	4,235.20
Duke Street.....				190.00	41.45					4,854.76
Earl Grey.....	2,525.00	224.91		266.00	55.32					1,585.43
Earls Court.....										4,680.88
Eglinton.....	1,767.50	295.54								4,294.80
Essex.....	3,025.00	182.89								3,030.80
Fern Avenue.....										5,719.48
Frankland.....				223.00	139.08					4,307.44
George Street.....				456.00	76.87			425.00	223.08	4,142.24
Gledhill.....										1,811.32
Givens.....				66.00	83.18		5.48			4,702.72
Grace Street.....										5,349.20
Hester How.....										2,951.70
Hillcrest.....	2,125.00	443.71	22.64	217.00	90.72	1,257.80	165.15	971.25	329.41	2,326.69
Hodgson.....										3,968.58
Howard.....										1,922.68
Hughes.....										3,516.70
Humewood.....										3,334.12
Huron.....										1,540.16
Island.....										4,029.88
Jesse Ketchum.....	2,025.01	354.00	8.25						1.23	803.76
John Fisher.....										3,464.12
Joseph Workman.....										2,706.28
Keele Street.....	2,125.00	294.06								1,302.36
Kent.....	2,275.00	166.27	59.14							4,103.32
Kew Beach.....										5,090.80
Kimberley.....	2,625.00	234.28	11.65		27.45					2,893.96
Kitchener.....								425.00	219.98	3,639.70
King Edward.....	2,625.00	165.12	6.02	369.00	126.19			2,211.25	577.46	3,384.24
Lansdowne.....										4,466.08
Lee.....										4,424.35
Leslie.....										1,362.96
Manning Avenue.....				190.00	14.28					4,031.71
McCaul.....	2,625.00	347.21		412.00	135.17			418.75	220.49	5,105.32
McMurrich.....								1,168.76	334.82	5,105.32
Morse.....								1,416.25	389.34	1,978.96
								418.75	216.96	4,675.87
										2,688.80

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	21	22	23	24	25	26	27	28	29	30
School	Caretakers' Supplies	Fuel	Gas	Electricity	Water	Tele-phones	Repairs, Alterations and Improvements			Portable and Temporary Classrooms and Buildings
							Buildings	Furniture and Equipment	Window Shades	
Alexander Muir	\$104.56	\$2,456.42	\$29.70	\$141.96	\$ 80.65	\$64.08	\$1,337.40	\$ 21.06	\$22.71	\$746.91
Allan	31.26	227.18	7.38	57.64		64.08	374.26		18.10	
Annette	207.21	2,747.80	38.56	227.71	437.76	64.08	2,213.61	102.63	30.86	3.60
Balmy Beach	79.03	1,078.49	14.38	196.06	133.57	64.08	1,705.38	180.12	2.76	
Bedford Park	188.50	1,647.81	24.71	293.46	106.97	64.08	738.51	179.61	37.40	
Bolton Avenue	103.16	1,133.42	87.40	181.25	98.76	64.08	2,164.22	28.33	17.70	
Brant Street	71.56	1,030.81	14.30	86.10	36.14	61.56	744.22	405.95	19.18	
Brook Avenue	131.37	2,213.35	108.65	153.86	391.72	64.08	3,338.23	97.90	15.08	
Brown	131.37	1,942.66	20.38	511.69	406.32	64.08	1,269.25	45.66	26.48	
Carlton	270.19	2,032.85	33.89	489.17	591.90	64.08	2,294.44	203.23	5.29	386.39
Church Street	80.33	1,268.40	14.65	249.13	106.75	64.08	1,010.95	38.04		
Clinton Street	241.21	2,344.39	54.44	456.44	305.91	60.60	4,913.71	449.41	51.92	
Coleman Avenue	85.35	599.42	15.42	15.64	10.95	64.08	623.69	8.64		26.20
Cottingham	242.49	1,594.66	11.90	206.84	49.46	64.08	1,155.00	50.04	17.61	8.42
Davisville	79.53	1,091.11	11.67	265.18	86.01	64.01	1,682.23	84.31	4.16	
Deer Park	116.21	1,240.78	15.37	251.70	357.04	64.08	2,046.98	285.53	2.42	1,175.70
Dewson	154.70	1,834.94	29.03	648.43	91.45	64.08	2,089.29	89.41	60.07	
Dovercourt	201.76	2,759.64	54.64	119.55	107.93	64.35	2,556.94	342.02	70.91	
Dufferin	163.68	3,175.97	24.40	521.92	396.81	64.08	2,762.65	222.13	2.42	
Duke of Connaught	222.98	2,408.79	43.59	425.92	426.68	64.08	2,816.82	191.67	24.48	
Duke Street	87.57	1,169.27	16.60	393.91	98.96	61.56	1,512.04	315.72	25.45	
Earl Grey	256.97	3,867.01	50.66	552.07	278.63	64.08	2,322.37	115.04	52.65	
Earls Court	174.83	2,745.54	29.35	480.48	414.08	64.08	4,504.36	94.85	22.14	351.99
Eglinton	132.43	1,356.89	10.33	202.81	185.14	64.08	928.06	23.85	13.33	
Essex	329.48	3,163.28	60.00	552.54	563.43	64.08	4,616.95	220.45	33.49	
Fern Avenue	137.63	2,927.70	39.06	287.40	93.13	78.96	1,703.09	136.86	3.88	
Frankland	199.77	1,867.57	14.51	239.63	334.28	64.08	3,031.36	36.21	38.50	
George Street	53.17	873.38	22.96	202.41	119.08	56.43	1,896.69	87.02	26.31	
Gledhill	187.07	2,537.92	8.83	435.31	235.62	64.08	3,309.91	183.34	22.08	68.28
Givens	163.21	2,401.11	15.67	395.35	264.06	64.08	1,751.59	105.26	45.66	
Grace Street	92.20	1,557.53	14.52	478.95	225.35	64.08	804.67	96.56	35.92	
Hester How	70.09	976.45	15.72	314.37	73.01	64.08	1,083.84	186.68	22.15	
Hillcrest	212.47	1,808.30	60.34	366.50	323.92	64.08	1,890.77	27.95		
Hodgson	101.32	891.83	20.31	146.26	60.26	61.77	683.98	181.60	31.68	1,678.60
Howard	177.18	2,501.27	21.14	364.92	320.24	64.08	4,606.22	453.94	52.82	
Hughes	137.81	1,595.60	16.87	418.10	495.50	64.08	1,832.44	51.96		
Humewood	56.83	1,235.06	8.78	123.65	21.90	44.52	580.97	29.07		
Huron	163.22	2,316.27	29.39	701.26	788.88	64.08	1,852.96	85.09	28.29	
Island	11.71	273.45		26.99			388.76			
Jesse Ketchum	136.78	1,858.34	25.62	392.49	200.90	61.56	1,339.67	64.45	29.40	123.97
John Fisher	122.61	1,047.46	27.24	240.41	147.79	64.08	710.42	24.30	2.61	1,021.58
Joseph Workman	32.12	518.62	11.02	51.57	65.81	64.08	387.61	20.39	10.78	
Keele Street	145.42	2,184.16	30.74	449.23	297.09	64.08	970.94	190.85	13.83	3.00
Kent	210.63	3,327.24	26.11	359.10	633.98	64.08	2,141.02	170.34	26.50	
Kew Beach	114.91	1,358.72	11.18	309.59	62.25	64.08	1,623.06	146.57	55.73	
Kimberley	124.92	1,810.54	23.07	409.14	159.24	64.08	1,528.77	36.08	5.52	1.80
Kitchener	119.63	1,639.30	17.09	382.74	761.90	69.91	1,464.47	71.14	7.83	
King Edward	177.22	2,775.61	28.98	435.89	73.24	64.08	2,066.64	188.00	65.33	
Lansdowne	158.41	2,730.78	81.96	383.31	364.95	64.08	4,054.52	223.31	55.70	35.48
Lee	19.26	421.69	17.43	49.15	56.82	65.28	2,650.57	24.06		
Leslie	220.22	2,523.81	18.65	306.50	193.66	64.08	2,012.72	466.05	31.68	953.40
Manning Avenue	231.22	2,792.16	55.10	423.89	392.54	64.08	1,386.63	106.06		1.95
McCaul	55.10	913.20	40.81	244.30	87.25	64.08	3,796.52	5.53	24.60	
McMurrich	159.78	2,102.60	12.38	551.85	602.41	84.73	1,083.91	64.01	6.27	
Morse	111.52	2,397.68	24.41	144.89	185.03	64.08	2,727.68	26.58	31.59	3.60

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	31	32	33	34	35	36	37	38	39	40	41	42	43	44	C	46
School	Plants, Shrubs, Bulbs, Grass Seed	Insurance	Medals and Honour Certificates	Sundry School Administration Supplies and Exps.	Games and Rinks	Cadet Pur-poses	Auxiliary Classes	Primary Classes	Physical Training and Drill	Fire Escapes	Fire Gong Extensions	Fire Extinguishing	Manual Arts Supps. and Expenses	Music Supplies and Expenses	Reg. No. of Pupils on the Roll Dec. 31, 1924	Care-takers' Fuel
Alexander Muir	\$47 58		\$33 98	\$319 38	\$103 45	\$81 18		\$151 77			\$63 92	\$3 15	\$16 02	\$45 43	940	\$72 50
Allan	18 82		47	12 99				9 47					2 45		64	
Annette Street	9 98		7 46	240 40	77 69	84 96	\$1,567 27	40 87			43 60	9 80	18 92	45 43	879	
Balmy Beach	22 58		2 31	103 26	335 67			35 46			13 94	1 75	68 47	15 93	595	58 00
Bedford Park	11 70		6 67	170 15	373 92	96 97	1,759 36	129 42			3 20		110 42	38 93	791	
Bolton	6 31		12 56	549 60	16 02	38		83 06			48 29		43 87	29 43	661	31 00
Brant Street	10 84		42	81 59	1 25			40 57			19 30		11 08	15 93	318	87 50
Brook Avenue	27 30		16 42	127 65	4 90	468 18	4,323 34	100 37			67 45		49 39	39 43	797	115 02
Brown	18 38			150 38	687 60	81 38		82 56			3 20		90 27	35 73	964	
Carlton	32 40		14 86	371 39	500 96	97 44	1,910 01	210 34			55 80		76 18	54 63	1,189	
Church Street	14 26		2 68	236 18	31 44	81 38		93 17			35 86		46 83	29 43	525	
Clinton Street	29 65		14 10	292 10	347 53	36	2,518 36	126 26			129 95		96 74	25 93	1,135	103 00
Coleman Avenue	36 22		2 44	59 26	2 50			91 30			76 33		31 93	25 93	225	
Cottingham	7 80		5 53	181 70	34 53		1,734 89	74 68			52 70	1 31	44 19	39 27	389	
Davisville	33 48		1 68	185 64	19 54			38 81					135 92	29 43	391	
Deer Park	40 80		4 14	146 50	305 80	88		150 96			43 51	1 35	124 29	29 43	466	46 50
Dewson			18 72	185 66	43 03	18	2,112 02	152 16			107 88		35 80	50 88	1,080	
Dovercourt	63 22		16 98	290 65	67 28	82 98	1,753 57	173 80		4 31	37 77	11 80	45 44	56 73	943	73 00
Dufferin	47 85		17 40	796 53	458 75	73 90		76 78		138 67	50 11	44 20	40 36	37 44	1,182	31 00
Duke of Connaught	106 16		21 92	260 34	46 59	6 68	4,464 78	211 15			27 16		129 75	45 18	1,148	
Duke Street	14 50		1 25	230 83	17 05			149 87			13 20		49 77	16 16	340	103 75
Earl Grey			26 74	627 38	300 65	52 56	1,204 06	109 15			17 60	10 00	59 14	52 59	1,291	62 00
Earls Court			11 73	253 38	471 59	5 26	1,970 73	193 02			12 80	9 80	42 88	82 74	1,118	
Eglinton	11 82		6 92	77 19	215 07	76	1,250 23	93 12			59 02		70 25	29 44	690	
Essex	15 00		29 26	211 49	347 55	1,227 18	1,404 39	164 25			6 80		60 15	60 09	1,259	
Fern Avenue	34 73		41 50	159 05	591 68	84 96		159 74			25 60		52 18	58 39	1,326	196 00
Frankland	136 98		27 74	333 01	244 88	135 36		109 16			12 80		68 68	75 08	1,245	
George Street	67 02		1 91	158 57	29 88			155 93					63 70	31 44	304	
Gledhill			14 61	311 95	42 67	4 37	1,987 50	231 15			20 95		68 68	75 08	1,245	
Givens	38 55		29 93	772 97	38 69	74 41	1,451 13	113 93			26 82		59 08	68 01	1,723	73 39
Grace Street	6 25		25 07	133 18	32 02	1,083 40		115 96					42 97	36 04	846	
Hester How	22 58		5 94	108 21			1,918 52	110 54			6 40		6 15	16 24	535	
Hillcrest	95 45		13 57	136 63	18 33	81 36		89 15			6 40	1 80	56 44	30 02	636	62 00
Hodgson	17 78		5 89	118 59	25 59			22 48			3 20		122 71	35 66	508	
Howard	55 64		11 71	142 08	17 14		36	36 87			44 65		45 87	52 34	933	
Hughes	37 32		12 92	231 74	31 04	4 86	1,745 96	206 19					50 52	58 18	918	
Humewood	4 68		10 16	48 01	8 76			100 14					17 73	19 80		
Huron	38 77		15 46	215 73	425 46	83 68		112 51		19 20			90 54	52 58	936	103 50
Island				30 42				14 22							17	
Jesse Ketchum	37 18		19 62	775 83	49 52	8 88	1,637 75	141 39			27 00		53 34	42 78	1,046	62 00
John Fisher	75		8 52	120 55	17 14	1,075 53		54 49					214 53	29 74	826	
Joseph Workman	5 87			24 43				31 92					2 08			
Keele Street	79 52		28 12	341 04	645 25	95 34		105 87			38 40		63 47	43 19	895	
Kent	80 67		24 83	623 81	582 59	62 53		195 70			39 51		61 06	51 79	1,289	
Keew Beach	94 34		11 32	204 77	33 01	226 72		83 39			6 40		35 43	29 74	932	
Kimberley	17 76		5 35	190 77	36 01	38		22 47			21 26		32 40	36 04	677	88 50
Kitchener	15 93		14 63	316 66	645 02	1,094 79		81 36			4 80	1 80	110 61	32 14	666	
King Edward	58 58		17 17	262 83	389 09	81 36	1,319 59	127 17			3 20		91 73	38 49	1,313	
Lansdowne	20 85		10 27	269 61	31 60	4 18	4,481 68	192 65			23 65		53 91	63 49	1,252	
Lee	14 79			24 51				25 46					26 86		61	
Leslie	1 50		11 92	330 63	61 88	81 38	2,134 26	235 67			12 80		60 61	59 34	1,208	76 07
Manning Avenue			26 78	279 52	10 67	75	1,010 31	152 22			3 20		50 26	69 94	1,475	57 00
McCauley	41 24		6 40	190 55	19 25	81 38		83 93					77 87	29 74	522	
McMurrich			13 38	281 44	35 76	81 36	2,084 03	165 36					29 20	57 19	1,285	
Morse			11 72	263 98	42 13	38	2,029 04	114 18					64 81	65 29	795	

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	B	1	2	3	4	5	6	7	8	9	10
School	Balance	Principals' and Teachers' Salaries	Text Books and Supplementary Readers	Pupils' Supplies	Kindergartens		Household Science			Sewing Centres	
					Salaries	Supplies and Expenses	Salaries	General Supplies	General Expenses	Salaries	Supplies and Expenses
Niagara Street.....	\$48,529.03	\$36,042.46	\$523.32	\$630.36	\$2,518.10	\$66.93				\$1,380.00	\$214.72
Norway.....	58,075.66	36,899.25	484.33	738.88	3,509.20	83.99	\$468.00	\$151.64	\$357.37		225.57
Ogden.....	90,584.11	60,507.92	473.39	1,108.08	4,989.09	195.35					80.50
Orde.....	63,460.71	42,126.03	330.99	615.87	3,354.75	30.99	4,065.32	119.37			8.44
Palmerston.....	67,589.33	47,799.21	610.20	955.31	3,407.70	135.01					80.96
Pape Avenue.....	43,436.79	30,111.75	245.52	491.69	2,528.45	67.54					56.46
Park.....	80,230.72	55,543.38	395.23	796.90	4,485.50	69.24	1,330.00	56.95			29.19
Parkdale.....	42,983.58	27,287.05	277.51	538.89	2,918.65	97.40	1,141.00	147.74			40.90
Pauline.....	43,534.63	31,522.49	274.40	630.47	3,362.70	44.33					88.17
Perth.....	87,644.54	59,210.42	727.61	1,180.37	3,622.90	95.20	2,100.00	134.44			126.18
Pyne.....	18,256.76	10,869.35	25.11	110.33	1,985.25	72.35					88.59
Queen Alexandra.....	84,257.34	53,526.65	433.37	1,080.12	3,336.55	55.87	2,051.25	140.55	100.29	1,977.00	79.00
Queen Victoria.....	51,172.05	35,680.45	389.50	581.57	1,924.90	45.49	840.00	93.37	642.83		66.75
Regal Road.....	66,232.19	50,425.45	453.66	801.47	3,256.10	74.52					17.30
Roden.....	71,673.33	47,227.30	281.71	450.04	2,909.60	129.67					145.26
Rose Avenue.....	45,105.83	28,733.73	289.73	437.38	998.60	217.64					22.59
Rosedale.....	25,483.69	17,753.15	85.56	239.79	2,403.75	82.75					32.76
Runnymede Road.....	60,285.51	40,911.18	625.25	850.10	3,433.61	71.01					80.32
Ryerson.....	94,527.30	63,320.04	621.34	1,172.65	6,122.95	118.19	1,564.23	101.91	10.35		338.46
Sackville.....	23,672.92	15,282.50	118.72	288.24	2,133.50	73.80					114.15
Shirley.....	36,062.96	24,754.95	208.05	468.83	2,400.00	46.20					14.98
St. Clair Avenue.....	18,857.12	10,954.89	109.62	193.06	1,479.30	51.95					48.07
Silverthorne.....	16,514.61	8,685.96	212.69	363.83		119.47					75.38
Strathcona.....	37,740.32	24,240.93	192.71	531.62	3,422.05	54.15				1,376.35	30.27
Victoria Street.....	28,323.55	16,224.25	174.39	266.69	2,040.00	51.34	1,201.25	139.51	104.04		186.50
Wellesley.....	34,447.62	18,235.61	179.30	324.34	2,307.50	60.67					61.90
Western Avenue.....	40,343.36	28,495.52	236.50	440.13	1,915.00	60.67					53.10
Wilkinson.....	63,783.59	46,070.00	450.42	1,262.80	4,087.20	115.19				1,430.00	45.09
Williamson Road.....	71,282.06	49,904.00	498.43	1,188.53	2,723.65	55.79	1,330.00	206.24	4.80		281.66
Winchester Street.....	48,520.57	28,335.30	287.40	537.02	3,127.00	64.45	1,698.25	235.70			160.86
Withrow Avenue.....	52,090.07	35,809.52	431.00	648.51	2,750.00	64.05	1,280.00	127.35			9.88
York Street.....	18,248.69	6,840.05	117.64	82.92	2,774.20	112.80					
Alexandria Industrial.....	2,845.30	2,669.20	46.72	56.79							
Victoria Industrial.....	13,694.68	13,556.55	5.64	74.62							
Hosp. for Sick Child.....	2,947.36	2,910.33	7.21	15.39							
Queen Mary.....	1,475.26	1,220.95	32.64	51.01							
Children's Shelter.....	2,030.10	1,951.00	8.06	10.81							
Home for Incurables.....	1,639.96	1,430.00	82	10.75							
Preventorium.....	771.98	662.35	10.26	46.26							
Rawlinson.....	49,568.95	30,476.27	367.68	523.45	2,829.10	48.35					
John Ross Robertson.....	27,116.98	16,814.21	222.03	381.99	2,020.00	58.60					
Rotary Club.....	2,317.13	2,225.00	1.51	39.31							
Working Boys' Home.....	556.72										
Gunn's Road.....	55,335.89	2,318.75		65.09	104.51	3.45					
Bowmore Road.....	25,467.69	16,436.42	431.82	438.76							
North Rosedale.....	11,603.94	6,349.41	71.48	95.83	1,095.05	41.77					
Earl Haig.....	31,585.51	23,262.10	369.47	571.06							
Leslie Gardens.....	23,195.49	14,037.17	314.83	375.83							
Earl Beatty.....	14,144.40	3,915.00	25.92	124.94							
Undistributed Items.....	\$4,478,720.37	\$3,013,486.24	\$31,671.53	\$58,171.09	\$242,498.12	\$7,379.90	\$42,051.10	\$4,117.55	\$1,306.97	\$15,231.37	\$6,961.72
Forward.....	\$4,517,384.14	\$3,017,256.49	\$31,671.53	\$58,170.74	\$243,368.12	\$7,379.90	\$42,051.10	\$4,117.55	\$1,306.97	\$15,231.37	\$6,952.92

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	11	12	13	14	15	16	17	18	19	20
School	Manual Training			Supervised Playgrounds		Vacation Schools		Night Schools		Caretakers' Salaries
	Salaries	Supplies	Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Teachers' Salaries	Caretakers' Salaries and Sundry Expenses	
Niagara Street.....				\$256.00	\$133.52					\$3,093.56
Norway.....	\$770.00	\$145.22	\$54.94							4,390.92
Ogden.....				218.00	180.51			\$4,466.25	\$999.90	4,111.00
Orde Street.....	381.00								1.08	4,066.06
Palmerston Avenue.....										4,080.32
Pape Avenue.....										3,058.30
Park.....	1,925.00	86.48						425.00	218.50	5,557.36
Parkdale.....	2,122.50	145.53	1.80							2,951.61
Pauline.....										2,729.16
Perth.....	2,625.00	220.25	4.83					425.00	222.15	5,525.08
Pyne.....				256.00	103.39					1,751.08
Queen Alexandra.....	4,255.00	236.98	2.70							5,746.60
Queen Victoria.....		148.87	34.13							3,568.99
Regal Road.....										4,797.24
Roden.....								431.25	235.87	5,161.82
Rose Avenue.....										3,596.31
Rosedale.....										2,339.10
Runnymede Road.....										4,927.93
Ryerson.....	2,575.01	232.25		386.00	206.30					6,119.62
Sackville Street.....				239.00	117.70					1,832.68
Shirley Street.....					49.00					2,563.40
St. Clair Avenue.....					52.30					1,858.36
Silverthorne.....										2,328.11
Strathcona.....										2,510.44
Victoria Street.....	1,465.20	362.14		190.00	34.57					2,130.84
Wellesley.....	2,125.00	328.41	17.05	65.00	2.70					2,491.84
Western Avenue.....										2,507.44
Wilkinson.....										5,027.20
Williamson Road.....	2,625.00	85.41	2.70							4,768.72
Winchester.....	2,475.00	244.77								3,778.15
Withrow Avenue.....	1,925.00	349.56							108.33	3,704.30
York Street.....				190.00	101.15					1,560.76
Alexandria Industrial.....										
Victoria Industrial.....										
Hospital for Sick Children.....										
Queen Mary.....										
Children's Shelter.....										
Home for Incurables.....										
Preventorium.....										
Rawlinson.....	2,625.00	287.69	9.28						1.38	3,751.10
John Ross Robertson.....										2,740.09
Rotary Club.....										
Working Boys' Home.....								506.25	27.02	1,037.55
Gunn's Road.....										2,725.55
Bowmore Road.....				190.00	33.28					1,475.66
North Rosedale.....										2,991.12
Earl Haig.....				190.00	30.73					2,399.48
Leslie Gardens.....				187.00						1,249.65
Earl Beatty.....										
Undistributed Items.....	\$63,926.23	\$6,813.24	\$295.88	\$5,324.00	\$2,012.04	\$1,257.80	\$170.63	\$18,426.50	\$6,006.75	\$314,733.60
Forward.....	\$64,026.23	\$6,813.24	\$335.56	\$5,834.00	\$2,681.24	\$1,257.80	\$170.63	\$18,426.50	\$6,028.80	\$314,733.60

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A School	21 Caretakers' Supplies	22 Fuel	23 Gas	24 Electricity	25 Water	26 Tele-phones	27	28	29	30	
							Repairs, Alterations and Improvements				Portable and Temporary Classrooms and Buildings
							Buildings	Furniture and Equipment	Window Shades		
Niagara Street	\$143.18	\$1,361.35	\$17.44	\$343.59	\$157.18	\$64.08	\$2,070.21	\$136.77	\$26.47		
Norway	181.13	2,739.07	38.38	410.28	331.20	64.08	2,773.27	306.49	57.99		
Ogden	215.71	2,848.14	23.04	485.49	846.53	64.08	4,126.90	396.56	16.19		
Orde	122.59	2,618.31	91.21	597.46	355.39	125.64	1,581.41	246.97	43.22		
Palmerston Avenue	240.52	2,349.09	23.80	505.24	263.89	64.08	2,870.66	105.79	23.19		
Pape Avenue	176.15	534.06	17.12	246.67	269.53	64.08	4,833.27	41.91	21.75		
Park	180.90	2,537.40	29.95	671.38	336.96	64.08	3,593.71	128.68	22.92		
Parkdale	120.79	1,729.12	25.22	114.89	229.32	64.08	2,241.53	352.85	25.30		
Pauline	115.59	1,281.63	8.60	242.11	361.05	64.08	1,893.04	47.12	21.78		
Perth Avenue	296.52	3,721.55	46.12	556.27	413.62	64.08	4,289.84	111.84	49.85		
Pyne	55.81	625.19	13.27	91.67	104.42	64.08	846.12	14.48	8.07		
Queen Alexandra	214.57	2,222.85	46.80	509.26	268.48	64.08	3,110.65	321.70	39.77		
Queen Victoria	138.72	1,839.94	23.21	471.08	206.01	64.08	3,574.29	283.20	22.85		
Regal Road	154.08	1,966.43	12.54	246.89	331.53	64.08	1,298.56	92.47	29.68		
Roden	338.34	3,110.99	24.41	423.18	449.95	64.08	5,489.38	126.39	44.40	14.40	
Rose Avenue	103.16	2,999.88	16.38	511.03	187.86	64.08	2,114.53	261.73	5.22	37.80	
Rosedale	78.47	886.33	11.36	259.28	216.01	64.08	732.94	39.08	14.68		
Runnymede Road	311.40	2,990.64	24.39	641.85	437.22	66.08	4,036.02	128.25	22.53		
Ryerson	261.92	4,505.84	37.16	506.99	237.55	149.16	3,700.88	400.35	80.20		
Sackville Street	72.92	1,384.39	15.77	103.66	109.98	64.08	1,057.55	170.30	4.18	51.95	
Shirley Street	124.87	1,291.31	20.37	362.86	293.55	64.08	1,153.53	68.69			
St. Clair Avenue	75.68	1,937.54	10.20	179.16	69.05	61.56	1,122.52	102.65	23.40		
Silverthorne	151.57	614.37		183.72	63.36	42.72	933.46	459.14	143.78	1,338.47	
Strathcona	102.08	1,380.40	18.19	297.12	183.39	64.08	1,930.28	425.54	10.60		
Victoria Street	145.62	678.38	14.87	248.95	189.59	64.08	2,158.64	20.06	15.56		
Wellesley	73.84	1,434.62	23.03	442.15	253.73	64.08	2,144.20	165.30			
Western	134.11	1,428.30	12.58	267.92	87.04	64.08	3,343.65	418.14	58.69		
Wilkinson	235.61	1,799.75	12.90	326.90	241.30	82.44	3,119.11	96.96	63.59		
Williamson Road	202.30	2,112.15	38.56	403.93	430.06	64.08	1,931.76	139.09	9.37	39.57	
Winchester Street	188.94	1,677.80	32.21	129.64	81.51	64.08	4,499.04	156.84	30.65	60	
Withrow Avenue	170.70	1,424.94	24.67	490.82	239.21	64.08	1,792.47	18.00	12.10		
York	80.80	1,196.39	50.01	258.76	411.47	61.56	2,564.00	127.35	10.41		
Alexandria Industrial											
Victoria Industrial											
Hospital for Sick Children											
Queen Mary								15.39			
Children's Shelter								3.59		45.09	
Home for Incurables							5.00				
Preventorium											
Rawlinson	175.16	2,132.77	12.07	344.73	131.13	76.32	1,715.45	94.72	64.91	3,432.42	
John Ross Robertson	113.59	1,808.83	11.56	377.51	68.34	64.08	1,563.57	140.98	20.46		
Rotary Club							14.64			10.80	
Working Boys' Home											
Gunn's Road	31.87	270.87			31.86	64.08	57.47	20.08		1,016.98	
Bowmore Road	83.19	1,242.18	9.64	473.25	41.83	54.24	871.04	53.08	11.40	1,068.58	
North Rosedale	84.46	331.96			9.20	61.77	190.01	10.35	14.29	1,338.61	
Earl Haig	143.33	1,420.30	8.60	403.43	95.54	64.08	891.69	77.40	65.20	252.00	
Leslie Gardens	109.03	1,026.24	11.24	325.73	124.89	76.76	1,235.69	249.65			
Earl Beatty	35.21	303.59				39.17	137.58	44.87	24.08	5,539.49	
Undistributed Items	\$13,725.37	\$170,855.11	\$2,418.17	\$30,771.46	\$22,565.90	\$6,160.18	\$194,340.47	\$13,903.78	\$2,442.41	\$20,777.63	
	1.13	1,748.48					2,238.46	5,355.43	2,416.18		
Forward	\$13,726.50	\$172,603.59	\$2,418.17	\$30,771.46	\$22,565.90	\$6,160.18	\$196,578.93	\$19,259.21	\$4,858.59	\$20,777.63	

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	31	32	33	34	35	36	37	38	39	40	41	42	43	44	C	46
School	Plants, Shrubs, Bulbs, Grass Seed	Insur- ance	Medals and Honour Certificates	Sundry School Adminis- tration Supplies and Exps.	Games and Rinks	Cadet Pur- poses	Auxiliary Classes	Primary Classes	Physi- cal Train- ing and Drill	Fire Escapes	Fire Gong Exten- sions	Fire Extingu- ishing	Manual Arts Supp. and Expenses	Music Supplies and Expenses	Total Reg. No. of Pupils on the Roll Dec. 31, 1924	Care- takers' Fuel
Niagara Street	\$24.00		\$ 9.05	\$351.21	\$ 9.29	\$ 2.81	\$	\$190.36			\$30.82	\$2.55	\$15.90	\$36.80	970	\$57.00
Ogden	43.57		14.99	233.63	59.99	38	704.52	148.68			260.37		12.85	45.49	1,043	
Orde Street	21.26		35.43	302.22	15.36	14.07	3,453.46	147.67			6.40		58.77	73.94	1,442	103.00
Palmerston	21.38		9.60	654.54	18.11	83	1,635.10	144.35			63.86		57.80	46.04	913	
Pape Avenue	7.40		1.91	483.04	39.60	85.57	2,037.36	216.25			138.11		187.93	48.19	1,181	103.00
Park			36.49	310.19	132.62	3.98		77.00			43.59		29.63	39.04	770	
Parkdale	11.00		10.55	353.86	45.52	38	1,092.68	83.10			53.84		39.73	54.34	1,538	
Perth	17.53		9.64	131.16	78.43	6.01		75.66			9.60		39.13	36.04	720	88.50
Pauline	34.19		39.34	355.51	35.76	93.76	1,080.89	256.63			24.92	10.00	35.08	87.19	1,596	162.25
Pyne	19.47		11.89	248.47	282.34	11.68		108.82			6.40		51.00	50.34	810	57.50
Queen Alexandra	63.91		3.61	51.67	13.48		1,427.98	36.39			37.08		11.87	16.24	276	
Queen Victoria	60.87		7.69	287.36	24.46		3,603.23	239.63					81.76	80.23	1,258	
Regal Road	21.63		6.29	149.88	26.00	81.36		121.44			14.40	10.00	64.88	36.04	826	
Roden	35.27		22.09	231.69	13.63	50	1,749.78	84.62			12.00		33.32	61.89	1,430	
Rose Avenue	60.68		13.42	230.25	31		3,619.37	332.10			85.21		216.33	57.64	1,262	
Rosedale	12.07		6.65	222.22	581.96	81.38	3,336.21	133.74			69.44		61.20	41.11	747	
Runnymede Road	46.03		1.70	55.46				41.55			3.20		28.74	29.74	360	
Ryerson	40.00		20.33	250.34	62.17	5.76		177.94			29.62	16.80	81.18	43.59	1,326	
Sackville	2.68		14.54	378.16	40.96	73.74	623.90	259.46			73.04		91.30	70.69	1,757	129.50
Shirley Street	10.54		1.38	113.97	5.53			153.12			36.95		100.12	16.24	388	
St. Clair Avenue	32.75		9.99	184.90	10.53	12.24	1,683.12	132.66			67.22	10.00	70.66	29.74	586	62.43
Silverthorne			1.76	89.44	13.74	36	230.23	82.78			35.22		44.51	29.74	301	
Strathcona	7.65		1.86	436.80	18.58			156.88			6.40	54.00	77.47	39.94	528	
Victoria Street			16.42	337.72	36.71	63.79	1,638.74	66.72			30.84		22.24	30.04	616	103.25
Wellesley	27.60		3.05	150.01	7.76	81.38		108.29			43.15		14.92	43.74	341	
Western Avenue	89.10		2.55	173.97	10.05	17.70	1,604.97	64.62			23.75		48.23	29.74	415	90.33
Wilkinson	22.90		16.06	218.38	35.76	81.36	31.32	120.83			12.80		37.44	51.65	632	115.50
Williamson Road	32.39		19.68	138.55	217.68	10.62		166.86			32.03		101.55	48.44	1,385	
Winchester	59.62		10.77	509.24	58.64	69.45		163.04				28.28	44.64		1,378	103.95
Withrow Avenue	11.73		5.98	200.05	67.25	83.18		35.48			19.20		20.73	37.76	664	
York Street	27.91		28.94	183.28	45.07	38		164.89			37.07	1.75	52.23	61.41	896	
Alexandria Industrial	26.50		32	73.45	10.90		1,478.09	48.81			44.48		6.05	9.94	252	
Victoria Industrial				51.48			1.78	5.78						13.55		
Hospital for Sick Child.				23.34			16.63	12.22						5.68	242	
Queen Mary				1.54			12.89									
Children's Shelter				31.77			95.78	4.40						10.68	51	
Home for Incurables				4.36			28.17	12.32								
Preventorium				2.46			136.90									
Rawlinson				4.95			9.65	2.52								
John Ross Robertson	15.02		16.05	203.38	7.38	.89		106.72					20.30	43.54	1,183	
Rotary Club	24.38		2.96	133.87	356.94	1.35		59.17					19.84	41.24	494	
Work Boys' Home				7.81	1.25			7.52							17	
Gunn's Road								23.45								
Bowmore Road				45.32	247.32			5.52					14.13	8.00		
North Rosedale			4.45	252.85	738.41			146.13					25.29	46.71	522	
Earl Haig	23.83		1.30	84.89	13.74			43.25					18.20	15.94	173	
Leslie Gardens	18.18		6.82	241.64	21.34			206.75	7.35		85.24		72.90	22.54	796	
Earl Beatty			2.66	1,718.15	581.45			155.43			20.23		73.75	42.79	470	
			148	2,099.22	100.95			195.96					46.68	14.66	237	
	\$2,731.65		\$1,131.77	\$2,560.38	\$1,013.40	\$7,773.68	\$81,004.94	\$11,540.42	\$7.35	\$142.98	\$2,804.47	\$238.14	\$5,394.46	\$3,906.05	77,657	\$2,667.94
Undistributed Items		17,069.30	66.21	1,427.02	370.15	57.36	30.83	1,473.65	30.45	\$142.98	\$2,818.96	\$210.14	\$5,399.21	\$4,321.90	77,657	\$2,667.94
Forward	\$2,731.65	\$17,069.30	\$1,197.98	\$27,987.40	\$13,383.55	\$7,831.04	\$81,035.77	\$13,014.07	\$37.80	\$142.98	\$2,818.96	\$210.14	\$5,399.21	\$4,321.90	77,657	\$2,667.94

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A School	B Balance	1 Principals' and Teachers' Salaries	2 Text Books and Supplementary Readers	3 Pupils' Supplies	4 5		6 7 8			9 10	
					Kindergartens		Household Science			Sewing Centres	
					Salaries	Supplies and Expenses	Salaries	General Supplies	General Expenses	Salaries	Supplies and Expenses
Brought Forward.....	\$4,517,384.14	\$3,017,256.49	\$31,671.53	\$58,170.74	\$243,368.12	\$7,379.90	\$42,461.10	\$4,117.55	\$1,306.97	\$15,231.37	\$6,952.92
Forest and Open Air Schools—Salaries.....	25,940.91										
Supplies.....	5,580.23										
Summer Schools—											
Salaries.....	6,296.50										
Supplies.....	94.64										
Supervisors and Special Teachers—											
Salaries.....	51,628.00										
Supplies.....	1,468.09										
Visiting Teachers—											
Salaries.....	10,991.50										
Supplies.....	415.41										
Inspectors and Office Staff—											
Salaries.....	42,609.25										
Supplies.....	2,323.13										
General Expense Items.....	73,129.94										
	\$4,737,861.74	\$3,017,256.49	\$31,671.53	\$58,170.74	\$243,368.12	\$7,379.90	\$42,451.10	\$4,117.55	\$1,306.97	\$15,231.37	\$6,952.92

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	11 12 13			14 15		16 17		18	19	20
	Manual Training			Supervised Playgrounds		Vacation Schools		Teachers' Salaries	Caretakers' Salaries and Sundry Expenses	Caretakers Salaries
	Salaries	Supplies	Expenses	Salaries	Supplies and Expenses	Salaries	Supplies			
Brought Forward.....	\$64,026.23	\$6,813.24	\$335.56	\$5,834.00	\$2,681.24	\$1,257.80	\$170.63	\$18,426.50	\$6,028.80	\$14,733.60
Forest and Open Air Schools—										
Salaries.....										
Supplies.....										
Summer Schools—										
Salaries.....										
Supplies.....										
Supervisors and Special Teachers—										
Salaries.....										
Supplies.....										
Visiting Teachers—										
Salaries.....										
Supplies.....										
Inspectors and Office Staff—										
Salaries.....										
Supplies.....										
General Expense Items.....										
	\$64,026.23	\$6,813.24	\$335.56	\$5,834.00	\$2,681.24	\$1,257.80	\$170.63	\$18,426.50	\$6,028.80	\$14,733.60

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A School	21	22	23	24	25	26	27	28	29	30
	Caretakers Supplies	Fuel	Gas	Electricity	Water	Tele- phones	Repairs, Alterations and Improvements			Portable and Temporary Classrooms and Buildings
							Buildings	Furniture and Equipment	Window Shades	
Brought Forward	\$13,726.50	\$172,603.59	\$2,418.17	\$30,771.46	\$22,565.90	\$6,160.18	\$196,578.93	\$19,259.21	\$4,858.59	\$20,777.63
Forest and Open Air Schools—										
Salaries										
Supplies										
Summer Schools—										
Salaries										
Supplies										
Supervisors and Special Teachers—										
Salaries										
Supplies										
Visiting Teachers—										
Salaries										
Supplies										
Inspectors and Office Staff—										
Salaries										
Supplies										
General Expense Items ..										
	\$13,726.50	\$172,603.59	\$2,418.17	\$30,771.46	\$22,565.90	\$6,160.18	\$196,578.93	\$19,259.21	\$4,858.59	\$20,777.63

MAINTENANCE EXPENDITURES FOR 1924 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A School	31	32	33	34	35	36	37	38	39	40	41	42	43	44	C	46
	Plants, Shrubs, Bulbs, Grass Seed	Insur- ance	Medals and Honour Certifi- cates	Sundry School Adminis- tration Supplies and Exps.	Games and Rinks	Cadet Pur- poses	Auxiliary Classes	Primary Classes	Physi- cal Train- ing and Drill	Fire Escapes	Fire Gong Exten- sions	Fire Extin- guishing	Manual Arts Supps. and Expenses	Music Supplies and Expenses	Total Reg. No. of Pupils on the roll Dec. 31, 1924	Care- takers' Fuel
Brought Forward . . .	\$2,731.65	\$17,069.30	\$1,197.98	\$27,987.40	\$13,383.55	\$7,831.04	\$81,035.77	\$13,014.07	\$37.80	\$142.98	\$2,818.96	\$210.14	\$5,399.21	\$4,321.90	77,657	\$2,667.94
Forest and Open Air Schools—Salaries																
Supplies																
Summer Schools—																
Salaries																
Supplies																
Supervisors and Special Teachers—																
Salaries																
Supplies																
Visiting Teachers—															75	
Salaries																
Supplies																
Inspectors and Office Staff—																
Salaries																
Supplies																
General Expense Items ..																
	\$2,731.65	\$17,069.30	\$1,197.98	\$27,987.40	\$13,383.55	\$7,831.04	\$81,035.77	\$13,014.07	\$37.80	\$142.98	\$2,818.96	\$210.14	\$5,399.21	\$4,321.90	77,732	\$2,667.94

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